

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>08/31/2021</u> and ending <u>08/30/2022</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 ☒ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>AMERICAN MANUFACTURING CORPORATION AND SUBSIDIARIES PENSION PLAN (P-3)</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>003</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>12/01/1966</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>003</u>	1c Effective date of plan <u>12/01/1966</u>	
1b Three-digit plan number (PN) ▶	<u>003</u>				
1c Effective date of plan <u>12/01/1966</u>					
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>AMERICAN MANUFACTURING CORPORATION</u> <u>555 CROTON ROAD, SUITE 200</u> <u>KING OF PRUSSIA, PA 19406</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>23-2191584</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>610-962-3770</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>333510</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>23-2191584</u>	2c Plan Sponsor's telephone number <u>610-962-3770</u>	2d Business code (see instructions) <u>333510</u>	
2b Employer Identification Number (EIN) <u>23-2191584</u>					
2c Plan Sponsor's telephone number <u>610-962-3770</u>					
2d Business code (see instructions) <u>333510</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.	06/15/2023	VINCENT MASCHERINO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	06/15/2023	VINCENT MASCHERINO
	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	1132
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).			
a(1) Total number of active participants at the beginning of the plan year.....		6a(1)	19
a(2) Total number of active participants at the end of the plan year		6a(2)	0
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	0
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		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: 1A 1I 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) ☐ 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 SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). File as an attachment to Form 5500 or 5500-SF.	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 08/31/2021 and ending 08/30/2022

Round off amounts to nearest dollar.

Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan AMERICAN MANUFACTURING CORPORATION AND SUBSIDIARIES PENSION PLAN (P-3)		B Three-digit plan number (PN) 003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF AMERICAN MANUFACTURING CORPORATION		D Employer Identification Number (EIN) 23-2191584
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500		

Part I Basic Information			
1 Enter the valuation date: Month 08 Day 31 Year 2021			
2 Assets:			
a Market value		2a	80775628
b Actuarial value		2b	83691671
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	843	55124986	55124986
b For terminated vested participants	256	9487842	9487842
c For active participants	19	1082512	1082512
d Total	1118	65695340	65695340
4 If the plan is in at-risk status, check the box and complete lines (a) and (b): ☐			
a Funding target disregarding prescribed at-risk assumptions		4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor		4b	
5 Effective interest rate	5		4.79 %
6 Target normal cost			
a Present value of current plan year accruals	6a		0
b Expected plan-related expenses	6b		0
c Total (line 6a + line 6b)	6c		0

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	Signature of actuary CURT EVANS Type or print name of actuary BROWN & BROWN CONSULTING Firm name 125 E. ELM STREET SUITE 210 CONSHOHOCKEN, PA 19428 Address of the firm	04/05/2023 Date 20-05239 Most recent enrollment number 215-561-1143 Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2021
v. 201209

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	21748437
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		2307314
9 Amount remaining (line 7 minus line 8)	0	19441123
10 Interest on line 9 using prior year's actual return of <u>0.89</u> %	0	173026
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of _____ %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections		19614149
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	127.39 %
15 Adjusted funding target attainment percentage	15	127.39 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	86.37 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
02/03/2022	932000				
Totals ►			18(b)	932000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	913548

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 3.32 %	2nd segment: 4.79 %	3rd segment: 5.47 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....	31a	0	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	913548	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	913548	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:		
a Schedule elected	☒ 2 plus 7 years ☐ 15 years	
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☒ 2009 ☐ 2010 ☐ 2011	

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 **08/31/2021** and ending **08/30/2022**

A Name of plan AMERICAN MANUFACTURING CORPORATION AND SUBSIDIARIES PENSION PLAN (P-3)	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 AMERICAN MANUFACTURING CORPORATION	D Employer Identification Number (EIN) 23-2191584	

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
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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)

THE CAFARO GROUP, LLC

20-1963865

(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?
11	ACTUARY	357350	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SEI TRUST COMPANY

06-1271230

(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?
28	INVESTMENT ADVISOR	91214	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

KREISCHER MILLER

23-1980475

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	ACCOUNTANT	36500	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
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(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 08/31/2021 and ending 08/30/2022		
A Name of plan AMERICAN MANUFACTURING CORPORATION AND SUBSIDIARIES PENSION PLAN (P-3)	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 AMERICAN MANUFACTURING CORPORATION	D Employer Identification Number (EIN) 23-2191584	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)	131130	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	2558389	0
(2) U.S. Government securities	1c(2)	15890547	0
(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)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	62316952	0
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1)	
(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	80897018 0
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	121390 0
i	Acquisition indebtedness.....	1i	
j	Other liabilities.....	1j	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	121390 0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	80775628 0

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)	932000
	(B) Participants	2a(1)(B)	
	(C) Others (including rollovers).....	2a(1)(C)	
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	932000
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)	
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	0
(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)	481751
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	481751
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	1586441
	(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)	1586441
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	-3060284
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	-3060284

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		-60092
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	10796327	
(2) To insurance carriers for the provision of benefits.....	2e(2)	69334545	
(3) Other.....	2e(3)	84432	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		80215304
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)	273679	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)	91213	
(4) Other.....	2i(4)	135340	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		500232
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		80715536
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		-80775628
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: KREISCHER MILLER

(2) EIN: 23-1980475

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
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.)			
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.)	X		
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?	X		
4k	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
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 0.			
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 492853.			

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 08/31/2021 and ending 08/30/2022

A Name of plan AMERICAN MANUFACTURING CORPORATION AND SUBSIDIARIES PENSION PLAN (P-3)	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 AMERICAN MANUFACTURING CORPORATION	D Employer Identification Number (EIN) 23-2191584

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 23-3060382		
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	159

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

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

Part III	Amendments
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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
--	-----------------------------------	-----------------------------------	-------------------------------	--

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2021
v. 201209

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

14a

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

14b

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

14c

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

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

15a

b The corresponding number for the second preceding plan year

15b

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

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

16a

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

16b

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

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

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

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

a Enter the percentage of plan assets held as:

Stock: 100 % 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 _____

AMERICAN MANUFACTURING CORPORATION AND SUBSIDIARIES PENSION PLAN

Financial Statements
August 11, 2022 and August 30, 2021

Kreischer
Miller

PEOPLE | IDEAS | SOLUTIONS

AMERICAN MANUFACTURING CORPORATION AND SUBSIDIARIES
PENSION PLAN

August 11, 2022 and August 30, 2021

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Independent Auditors' Report

The Participants and Administrator
American Manufacturing Corporation and
Subsidiaries Pension Plan
King of Prussia, Pennsylvania

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

We have performed an audit of the financial statements of American Manufacturing Corporation and Subsidiaries Pension Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets in liquidation available for benefits as of August 11, 2022, and the related statement of changes in net assets available for benefits for the year ended August 11, 2022, and the related notes to 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 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 Auditors' Responsibilities for the Audit of the 2022 Financial Statements section

- the amounts and disclosures in the accompanying 2022 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the accompanying 2022 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meet 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 (GAAS). Our responsibilities under those standards are further described in the Auditors' 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 audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2022 Financial Statements

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

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

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

Auditors' Responsibilities for the Audit of the 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

The supplemental schedule of Schedule H, Line 4j – Schedule of Reportable Transactions for the year ended August 11, 2022 is presented for purposes of additional analysis and is not a required part of the financial statements but is 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 schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

- the form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, 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).

Auditors' Report on the 2021 Financial Statements

We were engaged to audit the 2021 financial statements of the Plan. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated June 14, 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.

A handwritten signature in cursive script, reading "Kreischer Miller".

Horsham, Pennsylvania
June 13, 2023

AMERICAN MANUFACTURING CORPORATION AND SUBSIDIARIES
PENSION PLAN

Statements of Net Assets in Liquidation Available for Benefits
August 11, 2022 and August 30, 2021

	2022	2021
Assets:		
Investments, at fair value	\$ -	\$ 80,765,888
Receivables:		
Accrued dividends receivable	-	131,130
Total assets	-	80,897,018
Liabilities:		
Accounts payable	-	121,390
Net assets in liquidation available for benefits	\$ -	\$ 80,775,628

See accompanying notes to financial statements.

AMERICAN MANUFACTURING CORPORATION AND SUBSIDIARIES
PENSION PLAN

Statements of Changes in Net Assets in Liquidation Available for Benefits
Year Ended August 11, 2022 and Period January 1, 2021 through August 30, 2021

	2022	2021
Additions to net assets attributed to:		
Investment income (loss):		
Net depreciation in fair value of investments	\$ (1,473,843)	\$ (300,300)
Dividends	481,751	1,033,220
Employer contributions	932,000	-
	(60,092)	732,920
Deductions from net assets attributed to:		
Benefits paid directly to participants	10,796,327	3,825,611
Payments to insurance carrier for the provision of benefits	69,334,545	-
Funds returned to plan sponsor	84,432	-
Administrative expenses	500,232	238,308
Total deductions	80,715,536	4,063,919
Net decrease	(80,775,628)	(3,330,999)
Net assets in liquidation available for benefits:		
Beginning of year	80,775,628	84,106,627
End of year	\$ -	\$ 80,775,628

See accompanying notes to financial statements.

AMERICAN MANUFACTURING CORPORATION AND SUBSIDIARIES

PENSION PLAN

Notes to Financial Statements

August 11, 2022 and August 30, 2021

(1) Description of Plan

The following description of the American Manufacturing Corporation and Subsidiaries Pension Plan (the Plan) is provided for general information purposes only. Participants should refer to the plan agreement for more complete information.

General

The Plan was a noncontributory, defined benefit pension plan established to provide retirement benefits for permanent full-time employees of American Manufacturing Corporation and Subsidiaries (the Company) who were not eligible for retirement plan coverage under any other plan to which the Company made contributions. Vesting occurred after the employee had been credited with five years of service with at least 1,000 hours of service each year. The Plan was subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The plan administrator was responsible for oversight of the Plan. The Investment Committee determined the appropriateness of the Plan's investment offerings and monitored investment performance.

Effective January 29, 2004, the Plan's accrued benefits were frozen. On and after January 29, 2004, no future participants or employees would become active participants, no future accrual service would be credited and no future changes in compensation would be considered in the determination of a participant's accrued benefit. Employees who were hired after January 29, 2004 were not eligible to participate in the Plan.

Effective January 1, 2021, the Plan was amended to change the plan year end from December 31st to August 30th. As a result, the accompanying 2021 financial statements include 8 months of Plan activity.

Plan Termination

On June 15, 2021, the Board of Directors of American Manufacturing Corporation voted to terminate the Plan effective August 31, 2021 (the Plan Termination).

Vesting

All participants were fully vested at August 31, 2021.

AMERICAN MANUFACTURING CORPORATION AND SUBSIDIARIES

PENSION PLAN

Notes to Financial Statements

August 11, 2022 and August 30, 2021

(1) Description of Plan, Continued

Funding Policy

The Plan's funding policy was for the Company to contribute an amount which would meet or exceed the annual ERISA minimum funding requirement. During 2022, the Company made contributions of \$932,000. During 2021, a portion of the Plan's prefunding balance was used to satisfy the minimum required contribution and no contributions were made to the Plan. The Company's contributions and application of prefunding balances for 2022 and 2021 exceeded the minimum funding requirements of ERISA.

Pension Benefits

Employees with five or more years of service were entitled to annual pension benefits beginning at normal retirement age (65) equal to the greater of (a) .65% of the first \$6,600 of their average highest consecutive 5-year annual compensation, plus 1.30% of the balance of their average highest consecutive 5-year annual compensation for each year of service with a maximum of 35 years or (b) \$17 for each year of service. The Plan permitted early retirement at ages 60-64 with certain reductions in the monthly benefits. If employees terminated before rendering 5 years of service, they forfeited the right to receive their accumulated plan benefits. Employees were able to elect to receive the value of their accumulated plan benefits as a joint and 50% or 75% survivor annuity (if married) or a life annuity with five years certain, payable monthly upon retirement.

Effective January 1, 2022, participants were able to take a lump sum distribution of their entire vested accrued benefit.

In connection with the Plan Termination, terminated vested participants had the option to receive their benefit in the form of an annuity or lump sum distribution. During 2022, lump sum distributions associated with the Plan Termination amounted to approximately \$8,900,000. In addition, in January 2022, the Plan purchased an annuity contract from United of Omaha Life Insurance Company to provide for future benefits of the remaining participants. As of August 11, 2022, the Plan had no remaining net assets available for benefits (in liquidation) or accumulated plan benefits.

Death and Disability Benefits

If an active vested employee died before early retirement age, a death benefit equal to 50% of the value of the employee's accumulated pension benefits was paid to the employee's spouse under the joint and 50% survivor annuity option. Active employees with at least 5 years of service who became totally disabled received monthly disability benefits that were equal to the normal retirement benefits they had accumulated as of the time they became disabled.

AMERICAN MANUFACTURING CORPORATION AND SUBSIDIARIES

PENSION PLAN

Notes to Financial Statements

August 11, 2022 and August 30, 2021

(2) Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements were prepared on the liquidation basis of accounting.

Investment Valuation and Income Recognition

Investments were reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Investment Committee determined the Plan's valuation policies utilizing information provided by its investment advisors and plan trustee. See Note 5 for a discussion of fair value measurements.

Purchases and sales of securities were recorded on a trade-date basis. Dividends were recorded on the ex-dividend date. Net depreciation included the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefit payments to participants were recorded upon distribution.

Expenses

The Plan's expenses were paid either by the Plan or the Company, as provided by the plan document. Expenses that were paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that were paid by the Plan are recorded as deductions in the accompanying statements of changes in net assets in liquidation available for benefits. In addition, certain investment related expenses were included in net depreciation in fair value of investments presented in the accompanying statements of changes in net assets in liquidation available for benefits.

Subsequent Events

The Plan has evaluated subsequent events through June 13, 2023, the date the financial statements were available to be issued.

AMERICAN MANUFACTURING CORPORATION AND SUBSIDIARIES

PENSION PLAN

Notes to Financial Statements

August 11, 2022 and August 30, 2021

(3) Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits were those future periodic payments, including lump-sum distributions, which were attributable under the Plan's provisions to the service employees had rendered. Accumulated plan benefits included benefits that had been expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who had died, and (c) present employees or their beneficiaries. Benefits under the Plan were based on employees' compensation as discussed in Note 1. The accumulated plan benefits for active employees were based on their actual compensation ending on the date as of which the benefit information was presented (the valuation date). Benefits payable under all circumstances including retirement, death, disability, and termination of employment were included, to the extent they were deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits was determined by an actuary from Brown & Brown Consulting and was the amount that resulted from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The significant actuarial assumptions used in the valuations were as follows as of January 1, 2021:

Mortality	Pri-2012/MP-2020 Mortality Table for 2021
Pre-Retirement Rate of Return	5.00% for 2021
Post-Retirement Rate of Return	5.00% for 2021
Retirement Age	Age 65

The computation of the actuarial present value of accumulated plan benefits was made as of January 1, 2021 and represents the final computation performed as a result of the Plan Termination.

The actuarial present value of accumulated plan benefits is as follows as of January 1, 2021:

Actuarial present value of accumulated plan benefits:

Vested benefits:

Participants currently receiving payments	\$ 54,917,630
Other participants	<u>10,586,379</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 65,504,009</u>

AMERICAN MANUFACTURING CORPORATION AND SUBSIDIARIES

PENSION PLAN

Notes to Financial Statements

August 11, 2022 and August 30, 2021

(3) Actuarial Present Value of Accumulated Plan Benefits, Continued

The change in the actuarial present value of accumulated plan benefits is as follows for the year ended January 1, 2021:

Actuarial present value of accumulated plan benefits, beginning of year	<u>\$ 69,084,183</u>
Increase (decrease) during the year attributable to:	
Benefits accumulated	(560,437)
Benefits paid	(5,850,933)
Change in actuarial assumptions	(464,550)
Increase for interest due to decrease in the discount period	<u>3,295,746</u>
Net decrease	<u>(3,580,174)</u>
Actuarial present value of accumulated plan benefits, end of year	<u>\$ 65,504,009</u>

(4) Financial Information Certified by a Qualified Institution

Certain information related to investments disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments held at August 11, 2022 and August 30, 2021, and net depreciation in fair value of investments and dividends for the year ended August 11, 2022 and the period January 1, 2021 through August 30, 2021, was obtained by management and agreed to or derived from information certified as complete and accurate by SIE Private Trust Company (SEI), a qualified institution.

AMERICAN MANUFACTURING CORPORATION AND SUBSIDIARIES

PENSION PLAN

Notes to Financial Statements

August 11, 2022 and August 30, 2021

(5) Fair Value Measurements

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

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

AMERICAN MANUFACTURING CORPORATION AND SUBSIDIARIES

PENSION PLAN

Notes to Financial Statements

August 11, 2022 and August 30, 2021

(5) Fair Value Measurements, Continued

Following is a description of the valuation methodologies used for assets at fair value.

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

U.S. government securities: Valued based on current yields available on identical or comparable securities issued by the U.S. government. When quoted prices are not available for identical or similar securities, the securities are valued under a discounted cash flows approach that maximizes observable inputs, such as current yields of similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of August 30, 2021:

	Assets at Fair Value as of August 30, 2021			
	Level 1	Level 2	Level 3	Total
U.S. government securities	\$ -	\$ 15,890,547	\$ -	\$ 15,890,547
Mutual funds	64,875,341	-	-	64,875,341
Total assets at fair value	\$ 64,875,341	\$ 15,890,547	\$ -	\$ 80,765,888

There were no significant transfers among investment levels during the year ended August 11, 2022 or the period ended August 30, 2021.

AMERICAN MANUFACTURING CORPORATION AND SUBSIDIARIES

PENSION PLAN

Notes to Financial Statements

August 11, 2022 and August 30, 2021

(6) Tax Status

The Plan used a volume submitter plan designed by the Cafaro Group, LLC (Cafaro). The Internal Revenue Service (IRS) has determined and informed Cafaro by a letter dated February 12, 2019, that the Plan and related trust, are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the opinion letter, the plan administrator believes that the Plan is designed, and is currently operated, in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified, and the related trust is tax exempt.

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

(7) Related Party Transactions and Party-In-Interest Transactions

Certain plan investments were shares of mutual funds managed by SEI. SEI was the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules of ERISA. Fees incurred by the Plan for investment management services amounted to \$57,580 and \$156,026 for the year ended August 11, 2022 and the period January 1, 2021 through August 30, 2021, respectively. Accounts payable to SEI at August 30, 2021 was \$33,634.

SUPPLEMENTAL SCHEDULE

**AMERICAN MANUFACTURING CORPORATION AND SUBSIDIARIES
PENSION PLAN**

Plan No: 003
EIN: 23-2191584

Supplemental Schedule
Schedule H, Line 4j - Schedule of Reportable Transactions
Year Ended August 11, 2022

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Cost of Assets	(f) Current Value of Asset on Transaction Date	(g) Net Gain (Loss)
SEI	(A) Daily Income Trust Government Fund	\$ -	\$ 91,733,687	\$ 91,733,687	\$ 91,733,687	\$ -
SEI	(A) Daily Income Trust Government Fund	\$ 89,175,299	\$ -	\$ 89,175,299	\$ 89,175,299	\$ -
SEI	(S) Daily Income Trust Government Fund	\$ 69,116,601	\$ -	\$ 69,116,601	\$ 69,116,601	\$ -
SEI	(S) Daily Income Trust Government Fund	\$ 6,130,895	\$ -	\$ 6,130,895	\$ 6,130,895	\$ -
SEI	(S) Daily Income Trust Government Fund	\$ 4,530,676	\$ -	\$ 4,530,676	\$ 4,530,676	\$ -
SEI	(S) Daily Income Trust Government Fund	\$ -	\$ 63,978,124	\$ 63,978,124	\$ 63,978,124	\$ -
SEI	(S) Daily Income Trust Government Fund	\$ -	\$ 6,130,895	\$ 6,130,895	\$ 6,130,895	\$ -
SEI	(S) Daily Income Trust Government Fund	\$ -	\$ 8,325,109	\$ 8,325,109	\$ 8,325,109	\$ -
SEI	(S) Daily Income Trust Government Fund	\$ -	\$ 5,866,124	\$ 5,866,124	\$ 5,866,124	\$ -
U.S. government	(A) U.S. Treasury Strips Z - CPN 8/15/2031	\$ -	\$ 6,323,688	\$ 6,248,821	\$ 6,323,688	\$ 74,867
U.S. government	(S) U.S. Treasury Strips Z - CPN 8/15/2031	\$ -	\$ 5,630,658	\$ 5,562,809	\$ 5,630,658	\$ 67,849
SEI	(A) Intermediate Duration Credit Fund-A	\$ -	\$ 46,632,762	\$ 45,971,858	\$ 46,632,762	\$ 660,904
SEI	(A) Intermediate Duration Credit Fund-A	\$ 956,248	\$ -	\$ 956,248	\$ 956,248	\$ -
SEI	(S) Intermediate Duration Credit Fund-A	\$ -	\$ 41,486,158	\$ 40,886,306	\$ 41,486,158	\$ 599,852
SEI	(S) Intermediate Duration Credit Fund-A	\$ -	\$ 5,146,603	\$ 5,085,552	\$ 5,146,603	\$ 61,051
SEI	(A) Long Duration Credit Fund	\$ -	\$ 7,733,725	\$ 8,138,158	\$ 7,733,725	\$ (404,433)
SEI	(A) Long Duration Credit Fund	\$ 8,138,158	\$ -	\$ 8,138,158	\$ 8,138,158	\$ -
SEI	(S) Long Duration Credit Fund	\$ 7,674,200	\$ -	\$ 7,674,200	\$ 7,674,200	\$ -
SEI	(S) Long Duration Credit Fund	\$ -	\$ 4,530,676	\$ 4,787,601	\$ 4,530,676	\$ (256,925)
SEI	(A) Long Duration Credit Fund A	\$ 582,187	\$ -	\$ 582,187	\$ 582,187	\$ -
SEI	(A) Long Duration Credit Fund A	\$ -	\$ 15,164,952	\$ 15,257,150	\$ 15,164,952	\$ (92,198)
SEI	(S) Long Duration Credit Fund A	\$ -	\$ 13,489,823	\$ 13,577,004	\$ 13,489,823	\$ (87,181)

(S) Represents a single transaction that exceeds 5% of net assets in liquidation available for benefits at the beginning of the plan year.

(A) Represents aggregate transactions that exceed 5% of net assets in liquidation available for benefits at the beginning of the plan year.

**Application for Extension of Time
To File Certain Employee Plan Returns**

► For Privacy Act and Paperwork Reduction Act Notice, see instructions.
► Go to www.irs.gov/Form5558 for the latest information.

OMB No. 1545-0212

File With IRS Only

Part I Identification

A Name of filer, plan administrator, or plan sponsor (see instructions) AMERICAN MANUFACTURING CORPORATION Number, street, and room or suite no. (If a P.O. box, see instructions) 555 CROTON ROAD, SUITE 200 City or town, state, and ZIP code KING OF PRUSSIA PA 19406	B Filer's identifying number (see instructions) Employer identification number (EIN) (9 digits XX-XXXXXXX) 23-2191584 Social security number (SSN) (9 digits XXX-XX-XXXX)											
C Plan name AMERICAN MANUFACTURING CORPORATION AND SUBSIDIARIES PENSION PLAN (P-3)	<table><tr><th rowspan="2">Plan number</th><th colspan="3">Plan year ending—</th></tr><tr><th>MM</th><th>DD</th><th>YYYY</th></tr><tr><td>0 0 3</td><td>8</td><td>30</td><td>2022</td></tr></table>	Plan number	Plan year ending—			MM	DD	YYYY	0 0 3	8	30	2022
Plan number	Plan year ending—											
	MM	DD	YYYY									
0 0 3	8	30	2022									

Part II Extension of Time To File Form 5500 Series, and/or Form 8955-SSA

- 1 ☐ Check this box if you are requesting an extension of time on line 2 to file the first Form 5500 series return/report for the plan listed in Part I, C above.
- 2 I request an extension of time until 6 / 15 / 2023 to file Form 5500 series. See instructions.
Note: A signature IS NOT required if you are requesting an extension to file Form 5500 series.
- 3 I request an extension of time until 6 / 15 / 2023 to file Form 8955-SSA. See instructions.
Note: A signature IS NOT required if you are requesting an extension to file Form 8955-SSA.

The application is **automatically approved** to the date shown on line 2 and/or line 3 (above) if (a) the Form 5558 is filed on or before the normal due date of Form 5500 series, and/or Form 8955-SSA for which this extension is requested; and (b) the date on line 2 and/or line 3 (above) is not later than the 15th day of the 3rd month after the normal due date.

Part III Extension of Time To File Form 5330 (see instructions)

- 4 I request an extension of time until / / to file Form 5330.
You may be approved for up to a 6-month extension to file Form 5330, after the normal due date of Form 5330.
- a Enter the Code section(s) imposing the tax ►

a	
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- b Enter the payment amount attached ►

b	
c	
- c For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date ►

c	
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- 5 **State in detail why you need the extension:**

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Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made on this form are true, correct, and complete, and that I am authorized to prepare this application.

Signature ► N/A

Date ► 03/31/2023

MGA

AMERICAN MANUFACTURING CORPORATION AND SUBSIDIARIES PENSION PLAN (P-3)

EIN: 23-2191584; PN: 003

Schedule SB Attachment, Line 26 - Schedule of Active Participant Data

Attained Age	Years of Credited Service									
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 40	40 & up
Under 25										
25 to 29										
30 to 34										
35 to 39										
40 to 44										
45 to 49			1							
50 to 54		2		2						
55 to 59			1	2	3					
60 to 64				1	1	1	1			
65 to 69		2	1	1						
70 & up										
Total	0	4	3	6	4	1	1	0	0	0

AMERICAN MANUFACTURING CORPORATION AND SUBSIDIARIES PENSION PLAN (P-3)

EIN: 23-2191584; PN: 003

**SCHEDULE SB, PART V – STATEMENT OF ACTUARIAL
ASSUMPTIONS/METHODS**

Actuarial Methods

Actuarial Cost Method

The actuarial cost method used to determine the Plan's funding requirements is the Unit Credit method. Under this method, the funding target is the actuarial present value of accrued benefits as of the valuation date for all participants. The target normal cost is the actuarial present value of benefits expected to accrue in the current Plan year for each active participant under the assumed retirement age.

Asset Valuation Method

Plan assets used to determine the Plan's funding requirements are equal to a 3-year averaged fair market value of assets. Under this asset valuation method, Plan assets are equal to the average of (1) the adjusted fair market value of assets based on the December 31, 2019 market value of assets modified to reflect 2020 and 2021 distributions, contributions and expected investment income, (2) the adjusted fair market value of assets based on the December 31, 2020 market value of assets modified to reflect 2021 distributions, contributions and expected investment income and (3) the fair market value of assets as of the current Plan year. Expected investment income for the 2022 Plan year is based on a 5% return, net of investment expenses, limited to 5.47%, and for the 2021 Plan year was based on a 5% return, net of investment expenses, limited to 5.47%, and for the 2020 Plan year was based on a 5% return, net of investment expenses, limited to 5.94%. The resulting value cannot be less than 90%, nor greater than 110%, of the fair market value of assets.

Changes Since Prior Valuation

None.

AMERICAN MANUFACTURING CORPORATION AND SUBSIDIARIES PENSION PLAN (P-3)**EIN: 23-2191584; PN: 003****2022 SCHEDULE SB, PART V – STATEMENT OF ACTUARIAL
ASSUMPTIONS/METHODS****Actuarial Assumptions**

<u>Discount Rate</u>	MAP-21 segment rates with 0-month lookback (3.32%, 4.79% and 5.47%, which produce an effective interest rate of 4.79%) for determining Plan's minimum funding requirements.
<u>Compensation Increases</u>	N/A, plan is frozen.
<u>Social Security Taxable Wage Base Increases</u>	N/A, plan is frozen.
<u>Increases in Maximum Benefit and Annual Compensation Limitations</u>	0% per year.
<u>Mortality</u>	2021 Static Non-annuitant and Annuitant Mortality Tables as set forth in Treasury Regulation Section 1.430(h)(3)-1(e).
<u>Termination</u>	None assumed.
<u>Retirement</u>	Age 65.
<u>Form of Payment</u>	Five year certain and continuous annuity.
<u>Preretirement Spouse's Death Benefit</u>	80% married with wives 3 years younger than husbands.
<u>Expenses</u>	An amount equal to the current plan year expected administrative expenses.
<u>Benefits Not Valued</u>	All benefits are valued.

AMERICAN MANUFACTURING CORPORATION AND SUBSIDIARIES PENSION PLAN (P-3)

EIN: 23-2191584; PN: 003

SCHEDULE SB, PART V – SUMMARY OF PLAN PROVISIONS

(1) Eligibility for Participation

Employees of American Manufacturing Corporation and Employees of affiliates who adopt the Plan, who had satisfied the participation requirements and were participants as of January 29, 2004. No new participants can enter the Plan after January 29, 2004.

(2) Definitions

Earnings: W-2 earnings plus pre-tax deferrals minus bonus and commissions.

Average Annual Earnings: Annual average of the highest five consecutive calendar years of Earnings during the Participant's employment. Earnings during any calendar year during which a Participant has less than 1,000 hours of service shall be annualized by multiplying the Earnings during such year by the ratio of 1,000 to the number hours during such year.

Plan Year: August 31 through August 30.

Credited Service: Plan Years with 1,000 or more hours. If a Participant has less than 1,000 hours in a Plan Year, the Participant will receive 1/12th credit for each 83 hours completed during that Plan Year.

Service: Employment years with 1,000 or more hours.

Accrued Benefit: .65% of Average Annual Compensation up to \$6,600 plus 1.3% of Average Annual Compensation in excess of \$6,600, multiplied by Credited Service at Normal Retirement Date to a maximum of 35 years, multiplied by the ratio of Credited Service at the determination date to Credited Service at Normal Retirement Date. Credited Service at Normal Retirement Date is based on actual Credited Service through the determination date plus Credited Service assuming continued employment until Normal Retirement Date. Benefit accruals were frozen as of January 29, 2004.

(3) Normal Retirement Benefit

(a) Eligibility: First day of the month coincident with or next following the attainment of Age 65.

(b) Benefit: Accrued Benefit.

(4) Early Retirement Benefit

(a) Eligibility: First day of the month coincident or next following attainment of age 60 and 10 years of Credited Service.

AMERICAN MANUFACTURING CORPORATION AND SUBSIDIARIES PENSION PLAN (P-3)

EIN: 23-2191584; PN: 003

SCHEDULE SB, PART V – SUMMARY OF PLAN PROVISIONS

- (b) Benefit: Accrued Benefit reduced by $\frac{1}{2}$ of 1% for each month by which commencement of payments precedes Normal Retirement Date.
- (5) Postponed Retirement Benefit
 - (a) Eligibility: After Normal Retirement Date.
 - (b) Benefit: The greater of (i) or (ii).
 - (i) The Accrued Benefit.
 - (ii) The Normal Retirement Benefit actuarially increased to the postponed retirement date.
- (6) Termination Benefit
 - (a) Eligibility: 5 years of Service.
 - (b) Benefit: Accrued Benefit determined at termination, payable at Normal Retirement Date, or as early as age 60 with 10 years of Credited Service at termination of employment, reduced as in 4(b).
- (7) Preretirement Spouse's Death Benefit
 - (a) Eligibility: Spouses of vested participants who die prior to retirement.
 - (b) Benefit: 50% of the benefit in 3(b) on an ERISA actuarially-reduced 50% joint and survivor basis; payable at the participant's earliest possible retirement age had he not died.
- (8) Disability Benefit

None.
- (9) Forms of Payment
 - (a) Normal Form: Life annuity with 5-years certain if single; actuarially-reduced 50% joint and survivor if married.
 - (b) Optional Forms: Life annuity with 5 years certain; actuarially-reduced 50% or 75% joint and survivor annuity.
 - (c) Actuarial Equivalence: 8% pre-retirement/7.5% post-retirement interest and the UP-1984 Mortality table set back 0 years for the participant and 0 years for the beneficiary.

Changes Since Prior Valuation

Plan Year beginning August 31, 2021 and ending August 30, 2022.

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	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 08/31/2021 and ending 08/30/2022

► **Round off amounts to nearest dollar.**

► **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan AMERICAN MANUFACTURING CORPORATION AND SUBSIDIARIES PENSION PLAN (P-3)	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF AMERICAN MANUFACTURING CORPORATION	D Employer Identification Number (EIN) 23-2191584	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500		

Part I	Basic Information		
1	Enter the valuation date: Month <u>8</u> Day <u>31</u> Year <u>2021</u>		
2	Assets:		
	a Market value	2a	80,775,628
	b Actuarial value	2b	83,691,671
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment.....	843	55,124,986
	b For terminated vested participants.....	256	9,487,842
	c For active participants	19	1,082,512
	d Total.....	1,118	65,695,340
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b	
5	Effective interest rate	5	4.79 %
6	Target normal cost.....		
	a Present value of current plan year accruals.....	6a	0
	b Expected plan-related expenses	6b	0
	c Total (line 6a + line 6b)	6c	0

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		04/05/2023
	Signature of actuary	Date
	Curt Evans	20-05239
	Type or print name of actuary	Most recent enrollment number
	Brown & Brown Consulting	(215)561-1143
	Firm name	Telephone number (including area code)
	125 E. Elm Street Suite 210 Conshohocken PA 19428	
	Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2021
v. 210624

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	21,748,437
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		2,307,314
9 Amount remaining (line 7 minus line 8)	0	19,441,123
10 Interest on line 9 using prior year's actual return of <u>0.89</u> %	0	173026
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of _____%		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections		19614149
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	127.39%
15 Adjusted funding target attainment percentage	15	127.39%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	86.37%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
02/03/2022	932,000				
Totals ▶			18(b)	932,000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	913,548

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost**21** Discount rate:**a** Segment rates:1st segment:
3.32 %2nd segment:
4.79 %3rd segment:
5.47 %☐ N/A, full yield curve used**b** Applicable month (enter code)**21b**

0

22 Weighted average retirement age**22**

65

23 Mortality table(s) (see instructions) ☐ Prescribed - combined☒ Prescribed - separate☐ Substitute**Part VI Miscellaneous Items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.**27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years **28** 0**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... **29****30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29) **30** 0**Part VIII Minimum Required Contribution For Current Year****31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6c)..... **31a** 0**b** Excess assets, if applicable, but not greater than line 31a **31b** 0**32** Amortization installments:**a** Net shortfall amortization installment 0 0**b** Waiver amortization installment 0 0**33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)..... **34** 0

Carryover balance

Prefunding balance

Total balance

35 Balances elected for use to offset funding requirement 0**36** Additional cash requirement (line 34 minus line 35) **36** 0**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) **37** 913,548**38** Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36) **38a** 913,548**b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances **38b** 0**39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) **39** 0**40** Unpaid minimum required contributions for all years **40** 0**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)****41** If an election was made to use PRA 2010 funding relief for this plan:**a** Schedule elected ☒ 2 plus 7 years ☐ 15 years**b** Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☒ 2009 ☐ 2010 ☐ 2011

**AMERICAN MANUFACTURING CORPORATION AND SUBSIDIARIES
PENSION PLAN**

Plan No: 003
EIN: 23-2191584

**Supplemental Schedule
Schedule H, Line 4j - Schedule of Reportable Transactions
Year Ended August 11, 2022**

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Cost of Assets	(f) Current Value of Asset on Transaction Date	(g) Net Gain (Loss)
SEI	(A) Daily Income Trust Government Fund	\$ -	\$ 91,733,687	\$ 91,733,687	\$ 91,733,687	\$ -
SEI	(A) Daily Income Trust Government Fund	\$ 89,175,299	\$ -	\$ 89,175,299	\$ 89,175,299	\$ -
SEI	(S) Daily Income Trust Government Fund	\$ 69,116,601	\$ -	\$ 69,116,601	\$ 69,116,601	\$ -
SEI	(S) Daily Income Trust Government Fund	\$ 6,130,895	\$ -	\$ 6,130,895	\$ 6,130,895	\$ -
SEI	(S) Daily Income Trust Government Fund	\$ 4,530,676	\$ -	\$ 4,530,676	\$ 4,530,676	\$ -
SEI	(S) Daily Income Trust Government Fund	\$ -	\$ 63,978,124	\$ 63,978,124	\$ 63,978,124	\$ -
SEI	(S) Daily Income Trust Government Fund	\$ -	\$ 6,130,895	\$ 6,130,895	\$ 6,130,895	\$ -
SEI	(S) Daily Income Trust Government Fund	\$ -	\$ 8,325,109	\$ 8,325,109	\$ 8,325,109	\$ -
SEI	(S) Daily Income Trust Government Fund	\$ -	\$ 5,866,124	\$ 5,866,124	\$ 5,866,124	\$ -
U.S. government	(A) U.S. Treasury Strips Z - CPN 8/15/2031	\$ -	\$ 6,323,688	\$ 6,248,821	\$ 6,323,688	\$ 74,867
U.S. government	(S) U.S. Treasury Strips Z - CPN 8/15/2031	\$ -	\$ 5,630,658	\$ 5,562,809	\$ 5,630,658	\$ 67,849
SEI	(A) Intermediate Duration Credit Fund-A	\$ -	\$ 46,632,762	\$ 45,971,858	\$ 46,632,762	\$ 660,904
SEI	(A) Intermediate Duration Credit Fund-A	\$ 956,248	\$ -	\$ 956,248	\$ 956,248	\$ -
SEI	(S) Intermediate Duration Credit Fund-A	\$ -	\$ 41,486,158	\$ 40,886,306	\$ 41,486,158	\$ 599,852
SEI	(S) Intermediate Duration Credit Fund-A	\$ -	\$ 5,146,603	\$ 5,085,552	\$ 5,146,603	\$ 61,051
SEI	(A) Long Duration Credit Fund	\$ -	\$ 7,733,725	\$ 8,138,158	\$ 7,733,725	\$ (404,433)
SEI	(A) Long Duration Credit Fund	\$ 8,138,158	\$ -	\$ 8,138,158	\$ 8,138,158	\$ -
SEI	(S) Long Duration Credit Fund	\$ 7,674,200	\$ -	\$ 7,674,200	\$ 7,674,200	\$ -
SEI	(S) Long Duration Credit Fund	\$ -	\$ 4,530,676	\$ 4,787,601	\$ 4,530,676	\$ (256,925)
SEI	(A) Long Duration Credit Fund A	\$ 582,187	\$ -	\$ 582,187	\$ 582,187	\$ -
SEI	(A) Long Duration Credit Fund A	\$ -	\$ 15,164,952	\$ 15,257,150	\$ 15,164,952	\$ (92,198)
SEI	(S) Long Duration Credit Fund A	\$ -	\$ 13,489,823	\$ 13,577,004	\$ 13,489,823	\$ (87,181)

(S) Represents a single transaction that exceeds 5% of net assets in liquidation available for benefits at the beginning of the plan year.

(A) Represents aggregate transactions that exceed 5% of net assets in liquidation available for benefits at the beginning of the plan year.