

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 2022 This Form is Open to Public Inspection
---	--	---

Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
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 MANUFACTURING RESOURCES INTERNATIONAL 401K PROFIT SHARING PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 01/01/2007
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) MANUFACTURING RESOURCES INTERNATIONAL 6415 SHILOH ROAD EAST ALPHARETTA, GA 30005-8361	2b Employer Identification Number (EIN) 20-2163118 2c Plan Sponsor's telephone number 770-255-7138 2d Business code (see instructions) 327210

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/02/2023	JENNIFER DUFFEY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☐ Same as Plan Sponsor AMERICAN PANEL CORPORATION 6675 SHILOH ROAD EAST ALPHARETTA, GA 30005-8361	3b Administrator's EIN 35-2283647 3c Administrator's telephone number 770-255-7216
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 MANUFACTURING RESOURCES INTERNATIONAL c Plan Name MANUFACTURING RESOURCES INTERNATIONAL 401K PROFIT SHARING PLAN	4b EIN 35-2283647 4d PN 001
5 Total number of participants at the beginning of the plan year	5 255
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits..... d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)..... h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 130 6a(2) 152 6b 0 6c 134 6d 286 6e 0 6f 286 6g 286 6h 8
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2S 2T 3H 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) ☒ 1 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 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
---	--	--

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan MANUFACTURING RESOURCES INTERNATIONAL 401K PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 MANUFACTURING RESOURCES INTERNATIONAL	D Employer Identification Number (EIN) 20-2163118	

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

1 Coverage Information:

(a) Name of insurance carrier STANDARD INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
93-0242990	69019	QK62942	286	01/01/2022	12/31/2022

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end..... **4** 1554210**5** Current value of plan's interest under this contract in separate accounts at year end..... **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount..... **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☒ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year **7b** 1536784**c** Additions: (1) Contributions deposited during the year **7c(1)** 30867
(2) Dividends and credits **7c(2)**
(3) Interest credited during the year **7c(3)** 38503
(4) Transferred from separate account **7c(4)**
(5) Other (specify below) **7c(5)** 321243

▶ TRANSFERS, LOANS, AND STABLE FORFEITURES

(6) Total additions **7c(6)** 390613**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 1927397**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 349345
(2) Administration charge made by carrier **7e(2)** 5548
(3) Transferred to separate account **7e(3)**
(4) Other (specify below) **7e(4)** 18294

▶ TRANSFERS AND LOANS

(5) Total deductions **7e(5)** 373187**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 1554210

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan MANUFACTURING RESOURCES INTERNATIONAL 401K PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 MANUFACTURING RESOURCES INTERNATIONAL	D Employer Identification Number (EIN) 20-2163118	

Part I	Service Provider Information (see instructions)
--------	---

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
TRANSAMERICA RETIREMENT SOLUTIONS
13-3689044

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
--

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
--

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
--

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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)

TRANSAMERICA RETIREMENT SOLUTIONS

13-3689044

(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?
12 15 28 37 38 50 54 59 61 62 63 64 65	RECORDKEEPER	40714	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

NATIONAL FINANCIAL SERVICES

04-3523567

(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?
33 71	SECURITIES BROKER	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

PENSIONMARK FINANCIAL GROUP, LLC

61-1758632

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 50	CONSULTING	25000	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
NATIONAL FINANCIAL SERVICES	33 71	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
DFA-DIMENSIONAL 6300 BEE CAVE RD BUILDING ONE AUSTIN, TX 78746	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES	33 71	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PRINCIPAL 711 HIGH STREET DES MOINES, IA 50309	REVENUE SHARING SEE ATTACHMENT TO LINE 2(H)	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan MANUFACTURING RESOURCES INTERNATIONAL 401K PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 MANUFACTURING RESOURCES INTERNATIONAL	D Employer Identification Number (EIN) 20-2163118	

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 7391 2953
b Receivables (less allowance for doubtful accounts):	
(1) Employer contributions.....	1b(1)
(2) Participant contributions.....	1b(2)
(3) Other.....	1b(3) 258 199
c General investments:	
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1) 167343 215575
(2) U.S. Government securities	1c(2)
(3) Corporate debt instruments (other than employer securities):	
(A) Preferred	1c(3)(A)
(B) All other	1c(3)(B)
(4) Corporate stocks (other than employer securities):	
(A) Preferred	1c(4)(A)
(B) Common.....	1c(4)(B)
(5) Partnership/joint venture interests	1c(5)
(6) Real estate (other than employer real property)	1c(6)
(7) Loans (other than to participants).....	1c(7)
(8) Participant loans.....	1c(8) 365562 318667
(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) 19980708 15915872
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14) 1536784 1554210
(15) Other	1c(15)

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(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	22058046	18007476

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	22058046	18007476
---	-----------	----------	----------

Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	424406	
(B) Participants	2a(1)(B)	757300	
(C) Others (including rollovers)	2a(1)(C)	245221	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1426927
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	756	
(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)	14572	
(F) Other	2b(1)(F)	38504	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		53832
(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)	308913	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		308913
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(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)		-3788331
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-1998659
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1986197	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1986197
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	25000	
(4) Other	2i(4)	40714	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		65714
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2051911
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-4050570
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: **HLB GROSS COLLINGS P.C.**

(2) EIN: **58-1367012**

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.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n		X	

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

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan MANUFACTURING RESOURCES INTERNATIONAL 401K PROFIT SHARING PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 MANUFACTURING RESOURCES INTERNATIONAL		D Employer Identification Number (EIN) 20-2163118
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): 13-3689044		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
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	
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) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

14	Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
	a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....	14a	
	b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
	c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
	a The corresponding number for the plan year immediately preceding the current plan year.....	15a	
	b The corresponding number for the second preceding plan year.....	15b	
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:		
	a Enter the number of employers who withdrew during the preceding plan year	16a	
	b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐		

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

18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐
19	If the total number of participants is 1,000 or more, complete lines (a) through (c) a Enter the percentage of plan assets held as: Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____% b Provide the average duration of the combined investment-grade and high-yield debt: ☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more c What duration measure was used to calculate line 19(b)? ☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____
20	PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20. a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box: ☐ Yes. ☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date. ☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date. ☐ No. Other. Provide explanation _____

MANUFACTURING RESOURCES INTERNATIONAL 401(k) PROFIT SHARING PLAN

**FINANCIAL STATEMENTS
(MODIFIED CASH BASIS)**

Years Ended December 31, 2022 and 2021

MANUFACTURING RESOURCES INTERNATIONAL 401(k) PROFIT SHARING PLAN

CONTENTS

	Pages
Independent Auditors' Report	1-4
Financial Statements	
Statements of Net Assets Available for Benefits (Modified Cash Basis)	5
Statements of Changes in Net Assets Available for Benefits (Modified Cash Basis)	6
Notes to Financial Statements (Modified Cash Basis)	7-14
Supplemental Schedule	
Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) (Modified Cash Basis)	15

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of

Manufacturing Resources International 401(k) Profit Sharing Plan

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

We have performed audits of the accompanying financial statements (modified cash basis) of

MANUFACTURING RESOURCES INTERNATIONAL 401(K) PROFIT SHARING PLAN

an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements (modified cash basis) comprise the statements of net assets available for benefits as of December 31, 2022 and 2021 and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements (modified cash basis).

Management, having determined it permissible in the circumstances, has elected to have the audits of Manufacturing Resources International 401(k) Profit Sharing Plan's financial statements (modified cash basis) performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan ("investment information") by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA ("qualified institution").

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the years then ended, stating that the certified investment information, as described in Note (5) to the financial statements (modified cash basis), is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Manufacturing Resources International 401(k) Profit Sharing Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Basis of Accounting

We draw attention to Note (2) of the financial statements, which describes the basis of accounting. The financial statements and the supplemental information were prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements (modified cash basis) 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 (modified cash basis) 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 (modified cash basis).

In preparing the financial statements (modified cash basis), management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Manufacturing Resources International 401(k) Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements (modified cash basis) are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the plan; and determining that the plan's transactions that are presented and disclosed in the financial statements (modified cash basis) 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 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements (modified cash basis) 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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements (modified cash basis).

In performing an audit in accordance with auditing standards generally accepted in the United States of America, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements (modified cash basis), 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 (modified cash basis).
- 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 Manufacturing Resources International 401(k) Profit Sharing Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements (modified cash basis).
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Manufacturing Resources International 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements (modified cash basis), 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 (modified cash basis) as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

Supplemental Schedules Required by ERISA

Our audits were conducted for the purposes of forming an opinion on the financial statements (modified cash basis) as a whole. The supplemental schedule, Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year), is presented for purposes of additional analysis and is not a required part of the financial statements (modified cash basis) 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 (modified cash basis). 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 audits of the financial statements (modified cash basis) and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements (modified cash basis) or to the financial statements (modified cash basis) themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. 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, is presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

HLB GROSS COLLINS, P.C.

Atlanta, Georgia
September 28, 2023

MANUFACTURING RESOURCES INTERNATIONAL 401(k) PROFIT SHARING PLAN

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)**

December 31, 2022 and 2021

	2022	2021
ASSETS		
NON-INTEREST BEARING CASH	\$ 2,953	\$ 7,391
INVESTMENTS		
Interest bearing cash	215,575	167,343
Investments at fair value	15,915,872	19,980,708
Investments at contract value	1,554,210	1,536,784
TOTAL INVESTMENTS	17,685,657	21,684,835
NOTES RECEIVABLE FROM PARTICIPANTS	318,866	365,820
NET ASSETS AVAILABLE FOR BENEFITS	\$ 18,007,476	\$ 22,058,046

The accompanying Notes to Financial Statements are an integral part of these statements.

MANUFACTURING RESOURCES INTERNATIONAL 401(k) PROFIT SHARING PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS (MODIFIED CASH BASIS)

Years Ended December 31, 2022 and 2021

	2022	2021
(REDUCTIONS FROM) ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
INVESTMENT (LOSS) INCOME		
Net (depreciation) appreciation in fair value of investments	\$ (3,788,331)	\$ 2,543,621
Interest and dividends	362,745	413,070
TOTAL INVESTMENT (LOSS) INCOME	<u>(3,425,586)</u>	<u>2,956,691</u>
CONTRIBUTIONS		
Employer	424,406	372,075
Participants	757,300	743,612
Rollovers	245,221	213,742
TOTAL CONTRIBUTIONS	<u>1,426,927</u>	<u>1,329,429</u>
TOTAL (REDUCTIONS FROM) ADDITIONS TO NET ASSETS	<u>(1,998,659)</u>	<u>4,286,120</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
BENEFITS PAID TO PARTICIPANTS	1,986,197	5,228,871
DEEMED DISTRIBUTIONS LOANS	-	10,051
ADMINISTRATIVE EXPENSES	65,714	73,228
TOTAL DEDUCTIONS FROM NET ASSETS	<u>2,051,911</u>	<u>5,312,150</u>
NET DECREASE IN PLAN NET ASSETS	<u>(4,050,570)</u>	<u>(1,026,030)</u>
NET ASSETS AVAILABLE FOR BENEFITS:		
BEGINNING OF YEAR	<u>22,058,046</u>	<u>23,084,076</u>
END OF YEAR	<u><u>\$ 18,007,476</u></u>	<u><u>\$ 22,058,046</u></u>

The accompanying Notes to Financial Statements are an integral part of these statements.

MANUFACTURING RESOURCES INTERNATIONAL 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

Years Ended December 31, 2022 and 2021

(1) Description of the Plan

The following description of the Manufacturing Resources International (the "Company" or "Plan Sponsor") 401(k) Profit Sharing Plan (the "Plan"), provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan covering all eligible employees (as defined in the Plan agreement) of the Company who have attained the age of twenty-one and have completed at least one year of service, or if earlier, one full calendar month of employment with the Company or an affiliated Company. During the first plan year only, all eligible employees employed as of January 1, 2007 were eligible to enter the Plan as a participant as of that date. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Plan was amended and restated effective January 1, 2022.

Contributions - Participants may elect to defer at least 1% and up to a maximum of 100% of their annual compensation on a pre-tax basis as defined in the Plan document and determined annually by the Internal Revenue Service ("IRS"). Participants are subject to an auto enrollment at 5.00% of compensation, unless a participant elects out of the auto enrollment option in the Plan. Elective deferrals can be made in whole percentages of compensation or in specific dollar amounts, not to exceed \$20,500 for 2022 and \$19,500 for 2021, of pretax annual compensation, as defined in the Plan agreement. Participants who have attained the age of 50 before the end of the Plan year are eligible to make catch-up contributions not to exceed \$6,500 for 2022 and 2021. Employees are eligible to designate a portion of their elective deferrals as Roth elective deferrals. The Plan allows participants to "roll over" assets from other qualified savings plans into the Plan. Participants direct the investment of their contributions into various investment options offered by the Plan. Employees are eligible to designate a portion of their elective deferrals as Roth elective deferrals. The Company elects to make safe harbor matching contributions to satisfy certain non-discriminatory tests required by the IRS. All eligible employees will receive safe harbor matching contributions in an amount equal to 100% of the first 3% of eligible compensation and 50% of the next 2% of eligible compensation. Contributions are subject to certain limitations. Each year the Company may contribute a discretionary profit sharing matching contribution. Eligible employees who are active participants as of December 31 and have 1,000 or more hours of service in the Plan year are eligible to participate in the discretionary profit sharing contribution. For the Plan years ended December 31, 2022 and 2021, the Company made safe harbor matching contributions totaling \$424,406 and \$372,075, respectively. The Company made no discretionary profit sharing contributions for the Plan years ended December 31, 2022 and 2021.

Participant accounts - Each participant's account is credited with the participant's pre-tax and Roth 401(k) contributions and an allocation of (a) the Company's contributions, (b) Plan earnings (losses), including unrealized appreciation (depreciation), and (c) forfeited balances of terminated participants' non-vested amounts, and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

MANUFACTURING RESOURCES INTERNATIONAL 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

Years Ended December 31, 2022 and 2021

(1) Description of the Plan (continued)

Vesting - Participants are immediately vested in their voluntary elective deferral contributions, rollover contributions, and safe harbor matching contributions, plus actual earnings thereon. Participants become vested in the Company's discretionary employer profit sharing contributions portion of their accounts in accordance with Plan provisions based upon years of service. A participant is fully vested in Company contributions after six years of service. Participants who reach normal retirement age while still employed by the Company are also fully vested in their accounts.

Forfeitures - Distributions to terminated participants whose accounts are not 100% vested are reduced by forfeiture of the non-vested portion of their accounts. Forfeitures of terminated participants' non-vested accounts may be used to reduce future Company contributions or to pay Plan expenses. Forfeited non-vested accounts totaled \$178,666 and \$132,507 as of December 31, 2022 and 2021, respectively. During 2022 and 2021, no forfeited participant account balances were utilized to reduce the Company's contributions.

Investment options - The Plan offers several investment options and participants may instruct the trustee in how they want to invest their funds without regard to their vested interest. Participants may change their investment options and move money from one fund to another in accordance with rules established by the Plan administrator. The Plan administrator may change the investment option available to participants at any time.

Notes receivable from participants - Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of the sum of their vested account balance plus voluntary and rollover contributions. Loan transactions are treated as a transfer between the investment fund(s) and the participant loans fund. Loan terms range from 1 to 5 years and are granted for hardship reasons or specified financial needs. The loan term can be up to 30 years if it is for the purchase of a principal residence. A participant may have no more than two loans outstanding during the Plan year. Principal and interest are repaid through payroll deductions. The loans are secured by the balance in the participant's account and bear interest at the prevailing fixed rates as determined by the Plan administrator, which ranged from 4.25% to 8.00% and 4.25% to 6.50% in 2022 and 2021, respectively.

Payment of benefits - Upon termination of service due to death, disability, retirement, or other reasons, a participant or beneficiary will receive an amount equal to the value of the vested interest in the participant's account. Participants with vested benefits may choose to receive their benefit in the form of a lump-sum payment or a direct rollover to an individual retirement account or another employer plan, subject to Plan provisions. The Plan dictates automatic distributions of vested benefits totaling \$5,000 or less for terminated employees.

Plan expenses - Substantially all Plan administrative expenses are paid by the Company.

MANUFACTURING RESOURCES INTERNATIONAL 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

Years Ended December 31, 2022 and 2021

(2) Summary of significant accounting policies

Basis of accounting - The accompanying financial statements have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America ("U.S. GAAP"). Contributions, interest, and dividend income are recognized at the same time such amounts are received. Distributions and other expenses are recognized at same the time such amounts are disbursed. However, for these financial statements, the cash method is modified to report investments at fair market value as required by the U.S. Department of Labor ("DOL").

Investment valuation and income recognition - The Plan investments are stated at fair value in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 820, *Fair Value Measurements and Disclosures*, as more fully described in Note (3), except for fully benefit-responsive investment contracts, which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The market value of mutual funds is determined by the quoted market prices. The guaranteed investment contract is presented at contract value. Contract value represents contributions made under the contract, plus earnings, less benefit payments and administrative expenses.

Purchases and sales of securities are recorded on the trade date. Interest income is recorded on the cash basis. Dividends are recorded on the ex-dividend date.

Guaranteed investment contract ("GIC") - Investment contracts held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan's GIC is presented at contract value.

Investment (loss) income - Investment (loss) income consists of interest, dividends, gains (losses) on sales of securities and the unrealized (depreciation) appreciation in fair market value of investments. Net (depreciation) appreciation in the fair value of investments includes the Plan's gains (losses) on investments bought and sold, as well as held, during the year.

Notes receivable from participants - Notes receivable from participants are measured at their unpaid principal balance plus any accrued unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Estimates - The preparation of the financial statements in conformity with the modified cash basis of accounting requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

MANUFACTURING RESOURCES INTERNATIONAL 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

Years Ended December 31, 2022 and 2021

(2) Summary of significant accounting policies (continued)

Risk and uncertainties - The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits (modified cash basis).

Payment of benefits - Benefits are recorded when paid.

Plan expenses - Certain expenses may be paid by the Company directly on behalf of the Plan while others may be paid from the Plan assets. The expenses paid from Plan assets will either be shared by all participants or will be charged directly to the account of the participant on whose sole behalf the expense is incurred. Expenses shared by all participants will either be paid on a pro-rata basis or on an equal dollar basis.

(3) Fair value measurements

FASB ASC 820 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 measurement) and the lowest priority to unobservable inputs (Level 3 measurement). The three levels of inputs used to measure fair value under FASB ASC 820 are described below:

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

MANUFACTURING RESOURCES INTERNATIONAL 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

Years Ended December 31, 2022 and 2021

(3) Fair value measurements (continued)

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022 and 2021.

Interest bearing cash and mutual funds: These investments consist of various publicly traded money market funds and mutual funds. The fair values are based on quoted market prices and are therefore classified as Level 1 investments.

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

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022 and 2021:

	2022			
	Level 1	Level 2	Level 3	Total
Interest bearing cash	\$ 215,575	\$ -	\$ -	\$ 215,575
Mutual funds	15,915,872	-	-	15,915,872
Total investments at fair value	<u>\$ 16,131,447</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,131,447</u>
	2021			
	Level 1	Level 2	Level 3	Total
Interest bearing cash	\$ 167,343	\$ -	\$ -	\$ 167,343
Mutual funds	19,980,708	-	-	19,980,708
Total investments at fair value	<u>\$ 20,148,051</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,148,051</u>

The Plan's investments that are measured at fair value on a recurring basis, such as money market funds and mutual funds, are generally classified within Level 1 of the fair value hierarchy. The fair values of these investments are based on quoted market prices in active markets.

MANUFACTURING RESOURCES INTERNATIONAL 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

Years Ended December 31, 2022 and 2021

(4) Guaranteed investment contract

The Plan has an investment in a fully-benefit responsive guaranteed investment contract, the Standard Insurance Company Stable Asset Fund II (the "Fund"). The Fund invests in investment contracts issued by highly rated companies which include GICs, security backed investment contracts, separate account GICs, and cash equivalents. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal at a specified interest rate that is guaranteed to the Plan.

As described in Note (2), because the Standard Insurance Company Stable Asset Fund II is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the GIC. The GIC is presented on the statements of net assets available for benefits at contract value. Contract value, as reported to the Plan by the custodian, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The contract value of the investment contract as of December 31, 2022 and 2021 was \$1,554,210 and \$1,536,784, respectively. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting. The crediting interest rate was 2.35% and 2.20% as of December 31, 2022 and 2021, respectively.

Certain events limit the Plan's ability to transact at contract value. Such events include the following: (a) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (b) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (c) bankruptcy of the Plan Sponsor or other Plan Sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (d) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. Furthermore, certain events would allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Examples of such events include (a) an uncured breach of the Plan's investment guidelines, (b) a material amendment to the contract without the issuer's consent, (c) a violation of a material obligation under the contract, or (d) a material misrepresentation. The Plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with Plan participants are probable of occurring.

MANUFACTURING RESOURCES INTERNATIONAL 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

Years Ended December 31, 2022 and 2021

(5) Information prepared and certified by a qualified institution

The following information included in the accompanying financial statements (modified cash basis) and supplemental schedule, Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) (modified cash basis), was obtained from data that has been prepared and certified to us as complete and accurate by a qualified institution.

	2022	2021
Non-interest bearing cash	\$ 2,953	\$ 7,391
Investments		
Interest bearing cash	215,575	167,343
Investments at fair value	15,915,872	19,980,708
Investments at contract value	1,554,210	1,536,784
Total investments	17,685,657	21,684,835
Notes receivable from participants	318,866	365,820
Total assets	\$ 18,007,476	\$ 22,058,046
	2022	2021
Investment (loss) income		
Net (depreciation) appreciation in fair value of investments	\$ (3,788,331)	\$ 2,543,621
Interest and dividends	362,745	413,070
Total investment (loss) income	\$ (3,425,586)	\$ 2,956,691

(6) Plan termination

The Company intends to continue the Plan indefinitely for the benefit of its employees, but reserves the right to amend, modify, or terminate the Plan at any time or for any reason subject to the terms of ERISA. In the event the Plan terminates, the participants will be entitled to the full amounts in their account as of the date of termination, regardless of their percent vested at the time of the Plan's termination.

(7) Tax status

The trust established under the Plan to hold the Plan's assets is qualified pursuant to the appropriate section of the Internal Revenue Code ("IRC") and accordingly, the trust's net investment income is exempt from income taxes. The Plan received a favorable tax determination letter from the IRS dated June 30, 2020. The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and therefore believe that the Plan is qualified and tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements (modified cash basis).

MANUFACTURING RESOURCES INTERNATIONAL 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

Years Ended December 31, 2022 and 2021

(7) Tax status (continued)

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2022 and 2021, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements (modified cash basis). The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

(8) Fidelity bond

ERISA Code Section 412 requires the Plan to maintain fidelity bond coverage in an amount equal to the lesser of 10% of the total Plan assets as of the preceding Plan year, or \$500,000. The Plan had sufficient bond coverage as of December 31, 2022 and 2021.

(9) Party-in-interest transactions

Certain Plan investments are managed by State Street Bank and Trust Company. State Street Bank and Trust Company is the trustee of the Plan, and therefore those transactions qualify as party-in-interest transactions. Fees paid by the Plan for investment management and other services totaled \$65,714 and \$73,228 for 2022 and 2021, respectively.

All of these party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

(10) Subsequent events

Management has reviewed subsequent events through September 28, 2023, the date which the financial statements (modified cash basis) were available to be issued, and has determined that there were no subsequent event matters that require recognition or disclosure in the financial statements (modified cash basis).

SUPPLEMENTAL SCHEDULE

MANUFACTURING RESOURCES INTERNATIONAL 401(k) PROFIT SHARING PLAN

SUPPLEMENTAL SCHEDULE

December 31, 2022

**SCHEDULE H, Line 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(MODIFIED CASH BASIS)**

EIN #35-2283647, PLAN #001

(a)	(b) Identity of Issue	(c) Description	(d) Cost	(e) Current Value
	Vanguard	Vanguard LifeStrategy Moderate Growth	<i>a</i>	\$ 3,797,961
	Vanguard	Vanguard LifeStrategy Growth	<i>a</i>	3,650,895
	Vanguard	Vanguard 500 Index Admiral	<i>a</i>	1,952,215
	Standard	Standard Insurance Company Stable Asset Fund II	<i>a</i>	1,554,210
	Vanguard	Vanguard Mid Cap Index Admiral	<i>a</i>	1,060,284
	Vanguard	Vanguard LifeStrategy Conservative Growth	<i>a</i>	716,431
	MFS	MFS Growth R6	<i>a</i>	689,275
	Vanguard	Vanguard Small Cap Index Admiral	<i>a</i>	659,716
	Principal Funds	Principal Equity Income Institutional Class	<i>a</i>	649,493
	Vanguard	Vanguard LifeStrategy Income	<i>a</i>	471,279
	Invesco	Invesco International Diversified R6	<i>a</i>	312,526
	American Funds	American Funds Europacific Growth R6	<i>a</i>	262,252
	Vanguard	Vanguard Total Bond Market Index Admiral	<i>a</i>	255,468
*	State Street Bank & Trust Co.	Cash Reserve Account	<i>a</i>	218,528
	Vanguard	Vanguard Explorer Admiral	<i>a</i>	202,446
	Blackrock	BlackRock Total Return K	<i>a</i>	168,933
	Blackrock	BlackRock Lifepath Index 2055 K	<i>a</i>	165,448
	Blackrock	BlackRock LifePath Index 2060 K	<i>a</i>	162,349
	Blackrock	BlackRock Lifepath Index 2045 K	<i>a</i>	133,927
	Dimensional Fund Advisors	DFA Real Estate Securities I	<i>a</i>	129,520
	Blackrock	BlackRock Lifepath Index 2030 K	<i>a</i>	111,810
	Blackrock	BlackRock Lifepath Index 2050 K	<i>a</i>	103,812
	Blackrock	BlackRock Lifepath Index 2035 K	<i>a</i>	91,337
	Dimensional Fund Advisors	DFA US Targeted Value I	<i>a</i>	52,299
	BlackRock	BlackRock LifePath Index 2065 K	<i>a</i>	45,233
	Blackrock	BlackRock Lifepath Index 2025 K	<i>a</i>	41,417
	Blackrock	BlackRock Lifepath Index Retirement K	<i>a</i>	18,694
	Blackrock	BlackRock Lifepath Index 2040 K	<i>a</i>	10,852
*	Participant Loans	Notes receivable with interest rates of 4.25% to 8.00%	-	318,866
	Total			<u>\$ 18,007,476</u>

* Indicates party-in-interest to the Plan.

a The cost of participant directed investments is not required to be disclosed.

SEE INDEPENDENT AUDITORS' REPORT.

Schedule C, Line 2(h) Formula Descriptions

American Panel Corporation Manufacturing Resources International 401(k) Profit Sharing Plan
EIN No.: 35-2283647, Plan No. 001
Plan Year Ending: 12/31/2022

Indirect Compensation in the form of revenue sharing was paid to the following Service Providers:

NATIONAL FINANCIAL SERVICES 04-3523567

Revenue amounts are shown in annualized basis points of plan assets invested in applicable fund

Fund Family	Fund Name	Start Date	End Date	Revenue to National Financial Services
DFA-DIMENSIONAL	DFA REAL ESTATE SECURITIES, I	1/1/2022	12/31/2022	0.060
DFA-DIMENSIONAL	DFA US TARGETED VALUE	1/1/2022	12/31/2022	0.060
PRINCIPAL	PRINCIPAL EQUITY INCOME INST	1/1/2022	12/31/2022	0.300

American Panel Corporation
EIN No.: 35-2283647, Plan No. 001
Schedule H, Line 4i - Schedule of Assets
Plan Year Ending: 12/31/2022

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par or Maturity Value	(d) CURRENT VALUE
*	State Street Bank & Trust Co.	Cash Reserve Account	\$ 218,528
	Standard	Standard Stable Asset Fund II	\$ 1,554,210
		Stable Fund Total	\$ 1,554,210
	Dimensional	DFA Real Estate Securities I	\$ 129,520
	Dimensional	DFA US Targeted Value	\$ 52,299
	American Funds	American Funds EuroPacific Gr R6	\$ 262,252
	Vanguard	Vanguard LifeStrategy Growth	\$ 3,650,895
	Vanguard	Vanguard LifeStrategy Inc	\$ 471,279
	Vanguard	Vanguard Total Bond Mkt Index Adm	\$ 255,468
	Vanguard	Vanguard Explorer Adm	\$ 202,446
	Vanguard	Vanguard 500 Index Adm	\$ 1,952,215
	Vanguard	Vanguard Mid Cap Index Adm	\$ 1,060,284
	Vanguard	Vanguard LifeStrategy Consv Gr	\$ 716,431
	Vanguard	Vanguard Small Cap Index Adm	\$ 659,716
	Vanguard	Vanguard LifeStrategy Moderate Gr	\$ 3,797,961
	Oppenheimer	Invesco Intl Dvrs R6	\$ 312,526
	Blackrock	BlackRock Total Return K	\$ 168,933
	Principal	Principal Equity Inc Inst	\$ 649,493
	Blackrock	BlackRock LifePath Index 2060 K	\$ 162,349
	BlackRock	BlackRock LifePath Index 2065 K	\$ 45,233
	Blackrock	BlackRock Lifepath Index Retment K	\$ 18,694
	Blackrock	BlackRock Lifepath Index 2025 K	\$ 41,417
	Blackrock	BlackRock Lifepath Index 2030 K	\$ 111,810
	Blackrock	BlackRock Lifepath Index 2035 K	\$ 91,337
	Blackrock	BlackRock Lifepath Index 2040 K	\$ 10,852
	Blackrock	BlackRock Lifepath Index 2045 K	\$ 133,927
	Blackrock	BlackRock Lifepath Index 2050 K	\$ 103,812
	Blackrock	BlackRock Lifepath Index 2055 K	\$ 165,448
	MFS	MFS Growth R6	\$ 689,275
		Mutual Fund Total	\$ 15,915,872
*	Participants	Notes Receivable with interest rates of 4.25% to 8.00%	\$ 318,667
		TOTAL PLAN ASSETS	\$ 18,007,277

* Indicates Party-In-Interest to the Plan