

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
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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 STRUCTURAL AND STEEL PRODUCTS 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 002
1c	Effective date of plan 07/01/1987
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) STRUCTURAL AND STEEL PRODUCTS, INC. 3001 WEST PAFFORD STREET FORT WORTH, TX 76110
2b	Employer Identification Number (EIN) 75-1302561
2c	Plan Sponsor's telephone number 817-869-2301
2d	Business code (see instructions) 331200

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	JEAN MOLONEY
	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 FIDELITY MANAGEMENT TRUST COMPANY JEAN MOLONEY 100 CROSBY PARKWAY COVINGTON, KY 41015	3b Administrator's EIN 04-3532603 3c Administrator's telephone number 859-386-4199
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	5 235
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) 202 6a(2) 203 6b 0 6c 35 6d 238 6e 1 6f 239 6g 184 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: 2A 2E 2F 2G 2J 2K 2T 3D 2R 2S 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) ☐ 0 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 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 STRUCTURAL AND STEEL PRODUCTS 401(K) PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 STRUCTURAL AND STEEL PRODUCTS, INC.	D Employer Identification Number (EIN) 75-1302561	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY WORKPLACE SERVICES LLC
04-3532603

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

FIDELITY WORKPLACE SERVICES LLC

04-3532603

(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?
14 24 28 37 60 64 65	PLAN ADMINISTRATOR	11129	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

PRIME CAPITAL INVESTMENT ADVISORS

82-1364595

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	10294	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY WORKPLACE SERVICES LLC	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MFS INTL DIVRSN R4 - MFS SERVICE C 04-2865649	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY WORKPLACE SERVICES LLC	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP GROWTH STOCK - T. ROWE PRICE S 52-2269240	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(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:	WEAVER AND TIDWELL LLP	b EIN:	75-0786316
c Position:	AUDITOR		
d Address:		e Telephone:	817-332-7905

Explanation: WEAVER WAS TERMINATED BECAUSE WE PUT ALL OF OUR AUDIT AND ADVISORY SERVICES OUT FOR BID, AND ROBERTSON & ROBERTSON, P.L.L.C WAS THE LOWEST BIDDER. WEAVER HAD HISTORICALLY COMPLETED OUR FINANCIAL AUDIT, FEDERAL INCOME TAXES, & 401K COMPLIANCE AUDIT.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan STRUCTURAL AND STEEL PRODUCTS 401(K) PLAN	B Three-digit plan number (PN) ►	002
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 STRUCTURAL AND STEEL PRODUCTS, INC.	D Employer Identification Number (EIN) 75-1302561	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: FIT GROWTH C		
b Name of sponsor of entity listed in (a): COMERICA BANK & TRUST		
c EIN-PN 47-6649174-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 195308
a Name of MTIA, CCT, PSA, or 103-12 IE: FIT CONSERVATIVE C		
b Name of sponsor of entity listed in (a): COMERICA BANK & TRUST		
c EIN-PN 47-6658632-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 119095
a Name of MTIA, CCT, PSA, or 103-12 IE: FIT BALANCED C		
b Name of sponsor of entity listed in (a): COMERICA BANK & TRUST		
c EIN-PN 47-6652256-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1858940
a Name of MTIA, CCT, PSA, or 103-12 IE: FIT AGGRESSIVE C		
b Name of sponsor of entity listed in (a): COMERICA BANK & TRUST		
c EIN-PN 47-6646422-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 721559
a Name of MTIA, CCT, PSA, or 103-12 IE: FIT MOD CONSRV C		
b Name of sponsor of entity listed in (a): COMERICA BANK & TRUST		
c EIN-PN 47-6655437-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1027362
a Name of MTIA, CCT, PSA, or 103-12 IE: FIDUCIARY INV TRST AGG C PORT		
b Name of sponsor of entity listed in (a): COMERICA BANK & TRUST, NAT ASSN		
c EIN-PN 47-6646422-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: FIDUCIARY INV TRST BAL C PORT		
b Name of sponsor of entity listed in (a): COMERICA BANK & TRUST, NAT ASSN		
c EIN-PN 47-6652256-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: FIDUCIARY INV TRST CONS C PORT

b Name of sponsor of entity listed in (a): COMERICA BANK & TRUST, NAT ASSN

c EIN-PN 47-6658632-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: FIDUCIARY INV TRST GROWTH C

b Name of sponsor of entity listed in (a): COMERICA BANK & TRUST, NAT ASSN

c EIN-PN 47-6649174-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: FIDUCIARY INV TRST MOD CONS C

b Name of sponsor of entity listed in (a): COMERICA BANK & TRUST, NAT ASSN

c EIN-PN 47-6655437-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL STABLE VALUE Z FUND

b Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO

c EIN-PN 93-6274328-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II **Information on Participating Plans (to be completed by DFEs)**

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection				
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>						
A Name of plan <u>STRUCTURAL AND STEEL PRODUCTS 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 5px;"> B Three-digit plan number (PN) ► </td> <td style="width: 20%; padding: 5px; text-align: center;"> <u>002</u> </td> </tr> <tr> <td colspan="2" style="height: 20px;"></td> </tr> </table>		B Three-digit plan number (PN) ►	<u>002</u>		
B Three-digit plan number (PN) ►	<u>002</u>					
C Plan sponsor's name as shown on line 2a of Form 5500 <u>STRUCTURAL AND STEEL PRODUCTS, INC.</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 5px;"> D Employer Identification Number (EIN) <u>75-1302561</u> </td> <td style="width: 20%;"></td> </tr> </table>		D Employer Identification Number (EIN) <u>75-1302561</u>			
D Employer Identification Number (EIN) <u>75-1302561</u>						

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	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....		1b(1)	20411
(2) Participant contributions.....		1b(2)	5860
(3) Other.....		1b(3)	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....		1c(1)	0
(2) U.S. Government securities		1c(2)	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred		1c(3)(A)	0
(B) All other		1c(3)(B)	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred		1c(4)(A)	0
(B) Common.....		1c(4)(B)	0
(5) Partnership/joint venture interests		1c(5)	0
(6) Real estate (other than employer real property)		1c(6)	0
(7) Loans (other than to participants).....		1c(7)	0
(8) Participant loans.....		1c(8)	387954
(9) Value of interest in common/collective trusts.....		1c(9)	2668133
(10) Value of interest in pooled separate accounts		1c(10)	0
(11) Value of interest in master trust investment accounts.....		1c(11)	0
(12) Value of interest in 103-12 investment entities		1c(12)	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....		1c(13)	10050569
(14) Value of funds held in insurance company general account (unallocated contracts).....		1c(14)	0
(15) Other		1c(15)	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	13132927	9449062

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	13132927	9449062
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	501744	
(B) Participants	2a(1)(B)	889594	
(C) Others (including rollovers)	2a(1)(C)	54701	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1446039

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1518	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	19436	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		20954

(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	319948	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		319948

(3) Rents	2b(3)		0
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		-484708
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-2017522
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		-715289
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2848741	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2848741
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		87743
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	21798	
(3) Investment advisory and management fees	2i(3)	10294	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		32092
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2968576
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-3683865
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **ROBERTSON & ROBERTSON PLLC**

(2) EIN: **26-1631123**

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		233

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	X		
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.	X		
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 STRUCTURAL AND STEEL PRODUCTS 401(K) PLAN		B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 STRUCTURAL AND STEEL PRODUCTS, INC.		D Employer Identification Number (EIN) 75-1302561
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
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 42-0127290 04-6568107		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)		
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
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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 _____

Structural and Steel Products 401(k) Plan
Financial Statements and Supplemental Information
December 31, 2022 and 2021

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Structural and Steel Products 401(k) Plan

December 31, 2022 and 2021

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Note: All other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted since they are either not applicable or the information required therein has been included in the financial statements or notes thereto.

Independent Auditor's Report

To the Trustees and Plan Administrator of the Structural and Steel Products 401(k) Plan:

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

We have performed the audit of the accompanying financial statements of Structural and Steel Products 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note C to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("U.S. GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Structural and Steel Products 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Structural and Steel Products 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Structural and Steel Products 401(k) 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 Structural and Steel Products 401(k) 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 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

Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4i - Schedule of Assets (Held at End of Year) and Schedule H, Line 4a - Schedule of Delinquent Participant Contributions, as of December 31, 2022 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

Auditor's Report on the 2021 Financial Statements

The 2021 financial statements of the Structural and Steel Products 401(k) Plan were audited by predecessor auditors. 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 the predecessor auditor not to perform, and they did not perform, any auditing procedures with respect to the information certified by a qualified institution. Their report dated September 14, 2022 indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and supplemental schedules, and (b) the form and content of the information included in the financial statements and supplemental schedules 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.

ROBERTSON & ROBERTSON, PLLC.

Robertson & Robertson, PLLC
Houston, Texas
August 22, 2023

**Statements of Net Assets Available for Benefits
Structural and Steel Products 401(k) Plan
December 31, 2022 and 2021**

	<u>12/31/2022</u>	<u>12/31/2021</u>
Assets:		
Investments, at fair value	\$ 9,133,546	\$ 12,718,702
Total investments	<u>9,133,546</u>	<u>12,718,702</u>
Contributions receivable:		
Employer	36,331	20,411
Participant	8,256	5,860
Other	7,226	-
Notes receivable from participants	<u>263,703</u>	<u>387,954</u>
Total contributions receivable	315,516	414,225
 Total assets	 9,449,062	 13,132,927
 Net assets available for benefits	 <u><u>\$ 9,449,062</u></u>	 <u><u>\$ 13,132,927</u></u>

The accompanying notes are an integral part of these financial statements

Statement of Changes in Net Assets Available for Benefits
Structural and Steel Products 401(k) Plan
December 31, 2022

	<u>12/31/2022</u>
Additions:	
Additions to net assets attributed to:	
Investment income (loss):	
Net appreciation (depreciation) in fair value of investments	\$ (2,502,230)
Interest and dividends	321,466
Total investment income	<u>(2,180,764)</u>
Interest from notes receivable from participants	19,436
Contributions:	
Participants' contributions	889,594
Employer's contributions	494,518
Rollovers	54,701
Corrective contributions	7,226
Total contributions	<u>1,446,039</u>
Total additions	(715,289)
Deductions:	
Deductions from net assets attributed to:	
Benefits paid to participants	2,848,741
Administrative expenses	32,092
Deemed distributions	87,743
Total deductions	<u>2,968,576</u>
Net increase (decrease)	(3,683,865)
Net assets available for benefits, beginning of year	13,132,927
Net assets available for benefits, end of year	<u><u>\$ 9,449,062</u></u>

The accompanying notes are an integral part of these financial statements

Notes to the Financial Statements

Structural and Steel Products 401(k) Plan

December 31, 2022 and 2021

Note A – Description of the plan

The following brief description of the Structural and Steel Products 401(k) Plan (“the Plan”) is provided for general information purposes only. The Plan is sponsored by Structural and Steel Products, Inc. (the “Plan Sponsor” or “Company”). Participants should refer to the Plan Document for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan designed and intended to operate as a safe harbor 401(k) plan that provides retirement savings benefits to eligible employees of the Company through tax deferred voluntary contributions by employees and safe harbor matching and discretionary nonelective contributions by the Company. The Plan, which commenced effective July 1, 1987 and was amended and restated effective April 15, 2022, covers substantially all employees of the Company. Participation in the Plan is voluntary. Employees are eligible to participate in the Plan after the attainment of age eighteen (18) and the completion of four (4) months of service. An employee’s entry date is the first day of each month after eligibility requirements are met. Excluded from the class of eligible employees are union employees, residents of Puerto Rico, nonresident aliens who have no earned income from sources within the United States, and independent contractors. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”) and the Internal Revenue Code (“IRC”). The Company is the designated administrator of the Plan and Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company and Fidelity Management Trust Company (“FMTC”) (collectively the “Custodian”) of the Plan responsible for the management and control of the Plan’s assets which are held in individual participant investment accounts.

Plan amendments

Fidelity Management Trust Company (“FMTC”) was selected to serve as the Plan Recordkeeper and Custodian of the Plan replacing Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company, a member of the Principal Financial Group. On March 14, 2022, the assets of approximately \$9 million were transferred to FMTC. This included approximately \$427,000 in notes receivable from participants. The majority of the investment funds held previously were reinvested into corresponding investment funds with FMTC that had similar investment objectives. As part of this conversion, the Plan Sponsor amended and restated the Plan effective March 15, 2022 into the Fidelity Non-Standardized Defined Contribution Pre-Approved Profit Sharing Plan to reflect recent legislative and regulatory changes set forth in IRS Notice 2017-37 (i.e., the 6-year pre-approved plan restatement cycle). In addition to the restatement, the plan was also amended effective April 15, 2022 to include an auto-enrollment feature. All employees hired after April 15, 2022 will be auto enrolled with a 5% deferral contribution unless a contrary election is made.

Participant accounts

Each participant’s account is credited with the participant’s contributions and allocations of (a) safe harbor matching and discretionary nonelective contributions and (b) Plan earnings (losses) and is charged with an allocation of administrative expenses. Allocations are based on the percentage which the participant’s contributions, account balance, and compensation, as defined, bear to the total of all participants’ contributions, account balances, and compensation, respectively. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s account.

Notes to the Financial Statements
Structural and Steel Products 401(k) Plan
December 31, 2022 and 2021

Employee contributions

Participants may elect to defer a percentage or dollar amount of their eligible compensation at each pay period up to the maximum amount allowed for deferral under the Internal Revenue Code ("IRC"). The amount deferred is not subject to federal taxation to the participants until distributions are made from the Plan.

Participants who have attained age fifty (50) or older before the end of the tax year are eligible to make catch-up contributions up to the maximum amount allowed for deferral under the IRC. Participants may also designate all or a portion of their elective deferrals as Roth elective deferrals. Participants may discontinue their election to contribute at any time. Participants may also contribute eligible rollovers from other qualified defined benefit or defined contribution plans and individual retirement accounts. Additional after-tax voluntary contributions are not permitted.

Employer contributions

The Plan is a safe harbor plan providing matching contributions under a basic matching contribution formula. During 2022 and 2021, the Company matched 100% of participant contributions up to the first 3% of each participant's eligible compensation, plus 50% of participant contributions up to the next 2% of eligible compensation. The Company matching contributions are 100% vested immediately and invested in the same manner as the participant has directed for their contributions.

Additionally, the Company may make discretionary nonelective contributions in amounts determined by the Company. Eligible participants who are employed on the last day of the Plan year share in any discretionary nonelective contributions. Discretionary nonelective contributions are allocated to eligible participants based upon the percentage of the participant's compensation to the total compensation of all eligible participants. No discretionary nonelective contributions were made during the years ended December 31, 2022 and 2021, respectively.

Vesting

Participants are immediately and fully vested in their voluntary contributions and safe harbor contributions plus actual earnings (losses) thereon. Vesting in the Company's discretionary nonelective contributions and earnings thereon is based on years of continuous service. A year of service is defined as 1,000 hours of service during any plan year. Additionally, a participant will become fully vested in the Company contribution portion of their account upon reaching normal retirement age or in the event of death or total and permanent disability.

The vesting schedule for Company's discretionary nonelective contributions and earnings is determined as follows:

<u>Years of Service:</u>	<u>Percentage</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Notes to the Financial Statements

Structural and Steel Products 401(k) Plan

December 31, 2022 and 2021

Investment Options

Participants direct the investment of their contributions into various investment options offered by the Plan. Investment options primarily consist of shares of registered investment companies (mutual funds) and collective investment trusts. Participants may change their investment options during the year subject to certain restrictions on such changes imposed by the Plan's investment funds.

Forfeited accounts

Forfeitures are created when participants terminate employment before becoming entitled to their full benefits under the Plan. Forfeited amounts are retained in the Plan and will be used to pay administrative expenses of the Plan or to reduce future employer contributions for the Plan year. During 2022 and 2021, the Company applied \$0, respectively, from the forfeiture balance to reduce employer matching contributions or to pay administrative expenses. As of December 31, 2022 and 2021, the unallocated forfeiture balance was \$31 and \$0, respectively.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to \$50,000 or 50% of their account balance, whichever is less. No more than one (1) loan may be outstanding at any one time. The loans are secured by the balance in the participant's account and bear interest at rates that range from 4.5% to 8.0%, which was commensurate with local prevailing rates at the time the loans were initiated as determined by the Plan administrator. Principal and interest is paid ratably through automatic checking account deductions (ACH). All loans must be repaid within five (5) years, unless the loan is used to purchase a primary residence, for which loan terms may range up to ten (10) years.

Payment of Benefits

On termination of employment, disability, death, or normal retirement, a participant or designated beneficiary may elect to receive a lump-sum cash distribution equal to the value of the participant's vested account balance, partial distribution, or installments over a period of not more than the participant's or beneficiaries' assumed life expectancy. If withdrawing participants are not entitled to their entire account balance, the amounts not received are forfeited. Participants may defer receipt of distribution until a later date unless their account balance is \$5,000 or less. If the vested account balance is \$5,000 or less, the Company will direct the Custodian that any amount exceeding \$1,000 be distributed to the participant, without consent, into an IRA for their benefit. If the vested account balance is \$1,000 or less, the account will be distributed to the participant without consent as a lump-sum distribution in cash.

If an active participant has attained age fifty-nine and one-half (59½), they may elect to withdraw all or a portion of their account while still employed by the Company. Hardship distributions are available to participants who demonstrate an immediate and heavy financial need.

Administrative Expenses

The Plan permits the payment of expenses incurred in connection with the recordkeeping and administration of the Plan to be made from the Plan's assets. Expenses will generally be allocated among the accounts of all participants in the plan proportionately based on the value of the participant's account balances. Specific fees such as loan and distribution processing fees may also be charged directly to a participant's account in response to transactions requested under the Plan. Administrative expenses totaled \$32,092 and \$65,640 for the years ended December 31, 2022 and 2021, respectively.

Notes to the Financial Statements

Structural and Steel Products 401(k) Plan

December 31, 2022 and 2021

Note B - Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are presented on the accrual basis of accounting and include all adjustments necessary to present fairly the financial statements of the Plan in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying disclosures. Accordingly, actual results may differ from those estimates.

Contributions

Contributions from the Company and participants are accrued as they become obligations of the Company, as determined by the plan administrator and in the period in which they are deducted, in accordance with salary deferral agreements.

Investment valuation and income recognition

Investments are reported at fair value and are measured in accordance with ASC 820, "Fair Value Measurements and Disclosures" except for fully-benefit-responsive investment contracts, which are reported at contract value. Fair value is defined as 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. A fair value measurement assumes that the transaction to sell the asset or transfer the liability occurs in the principal market for the asset or liability or, in the absence of a principal market, the most advantageous market for the asset or liability. See Note D for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) in value of investments includes realized gains and losses on investments bought and sold during the year and unrealized appreciation (depreciation) of investments held at year-end. Net realized and unrealized appreciation (depreciation) is recorded in the accompanying Statement of Changes in Net Assets Available for Benefits as net appreciation (depreciation) in fair value of investments.

Payment of Benefits

Benefits paid to participants are recorded when paid. As of December 31, 2022, there were no amounts allocated to participants who elected to withdraw from the Plan but have not been paid.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as distributions and are recorded as a reduction to net assets available for benefits.

Notes to the Financial Statements

Structural and Steel Products 401(k) Plan

December 31, 2022 and 2021

Risks and uncertainties

The Plan provides for various investment options in shares of registered investment companies (mutual funds) and a collective investment trust fund. Investments, in general, are exposed to various risks, such as interest rate, credit and overall volatility risk. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits and participant account balances.

Note C - Information Certified by the Custodian (Unaudited) or Investments

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company and Fidelity Management Trust Company ("FMTTC") (collectively the "Custodian") except for comparing such information certified by the Custodian to information included in the Plan's financial statements and supplemental schedule.

The following information was certified as complete and accurate by the Custodian:

- Investments and notes receivable from participants reflected on the accompanying statements of net assets available for benefits as of December 31, 2022 and 2021.
- Net appreciation (depreciation) in fair value of investments, dividend income, and interest income on notes receivable from participants reflected on the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2022.
- Investments reflected on Schedule H, Line 4i – Schedule of Assets (Held at End of Year).

Note D – Fair Value Measurements

FASB ASC 820, *Fair Value Measurements and Disclosures*, defines fair value, establishes a consistent framework for measuring fair value and expands disclosure requirements for fair value measurements. 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: Unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access at the measurement date. Valuation of these instruments does not require a significant degree of judgment since valuations are based on quoted prices that are readily available in an active market.

Level 2: Significant observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the financial instrument.

Level 3: Significant unobservable inputs that reflect modifications to observable related market data or our assumptions about pricing by market participants.

Notes to the Financial Statements
Structural and Steel Products 401(k) Plan
December 31, 2022 and 2021

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

Registered investment companies (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 ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded and are classified with Level 1 of the fair value hierarchy.

Collective investment trusts: Valued at net asset value ("NAV"), as a practical expedient to measure fair value, based on the fair value of the underlying investments held by the trust, as provided by the Custodian. The NAV is not a publicly quoted price in an active market. The practical expedient would not be used if it is determined to be probable that the funds will sell the investment for an amount different from the reported NAV. There are no restrictions on the NAV price or its equivalent. Participant transactions (purchases and sales) may occur daily and there are no unfunded commitments. Were the Plan to initiate a full redemption of the collective investment trust, the issuer reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

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

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value as of December 31, 2022 and 2021:

Assets at Fair Value as of December 31, 2022				
	Level 1	Level 2	Level 3	Total
Total assets in fair value hierarchy	\$ 5,211,282	\$ -	\$ -	\$ 5,211,282
	<u>\$ 5,211,282</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,211,282</u>
Investments measured at net asset value ^(a)				3,922,264
				<u>\$ 9,133,546</u>
Assets at Fair Value as of December 31, 2021				
	Level 1	Level 2	Level 3	Total
Total assets in fair value hierarchy	\$ 10,050,569	\$ -	\$ -	\$ 10,050,569
	<u>\$ 10,050,569</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,050,569</u>
Investments measured at net asset value ^(a)				2,668,133
				<u>\$ 12,718,702</u>

Notes to the Financial Statements
Structural and Steel Products 401(k) Plan
December 31, 2022 and 2021

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

Note E – Related party transactions

Certain Plan investments are shares of registered investment companies (mutual funds) and collective investment trusts issued and managed by Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company and Fidelity Management Trust Company ("FMTC") who are designated as the Custodian as well as provide administration and recordkeeping services to the Plan. These specific investments issued or managed by the Custodian qualify as party-in-interest transactions. Consequently, such transactions are permitted under the provisions of the Plan and are exempt from the prohibition of party-in-interest transactions under ERISA. There have been no known prohibited transactions with parties-in-interest.

The Plan has notes receivables from certain of its participants. These transactions qualify as party-in-interest transactions, as defined by ERISA. However, such transactions are permitted under the provisions of the Plan and are exempt from the prohibition of party-in-interest transactions under ERISA.

Note F - Tax status

The underlying non-standardized pre-approved profit sharing plan has received an opinion letter from the Internal Revenue Service (IRS) dated June 30, 2020, stating that the form of the Plan is qualified under Section 401(a) of the Code, and therefore, the related trust is tax-exempt. The Plan Sponsor has determined that it is eligible to and has chosen to rely on the current IRS non-standardized pre-approved profit sharing plan opinion letter. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. Although the Plan has been amended since receiving the opinion letter, the Plan administrator believes that the plan is being operated in compliance with the applicable requirements of the Code 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 (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2022, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2019.

Note G - Plan termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to provisions of ERISA. In the event of Plan termination, participants will become 100% vested in the employer discretionary nonelective contributions allocated to their accounts as of the effective date of termination of the Plan.

Notes to the Financial Statements
Structural and Steel Products 401(k) Plan
December 31, 2022 and 2021

Note H - Reconciliation of Plan financial statements to Schedule H of Form 5500

The following is a reconciliation of net assets available for benefits as reported in the financial statements to the assets reported on Schedule H of the Form 5500 as of December 31, 2022 and 2021:

	<u>12/31/2022</u>	<u>12/31/2021</u>
Net assets available for benefits per the financial statements	\$ 9,449,062	\$ 12,017,284
Loans deemed distributed for financial reporting purposes		410
	-	
Net assets available for benefits per Schedule H of Form 5500	<u>\$ 9,449,062</u>	<u>\$ 12,017,694</u>

Note I - Nonexempt Transactions

Department of Labor ("DOL") Regulation 2510.3-102 requires employers to remit amounts paid by a participant or beneficiary to an employer and/or withheld by an employer for contribution to a 401(k) plan as soon as they can be reasonably segregated from the employer's general assets.

As reported on Form 5500, Schedule H, Line 4a – Schedule of Delinquent Participant Contributions, certain participant loan repayments were not remitted to the Plan within the time frame specified by the Department of Labor's ("DOL") Regulation 29 CFR 2510.3-102, thus constituting nonexempt transactions between the Plan and the Company during the 2020 plan year. Late remittances amount to \$233 in 2020. The Company fully corrected the 2020 delinquent contributions in 2021. Costs incurred for penalties and interest were borne by the sponsor of the Plan. The Plan Sponsor believes that with the completion of these corrections, the Plan will continue to be in compliance with applicable requirements of the Code.

Note J – Qualified Nonelective Contribution ("QNEC")

The Company recorded a Qualified Nonelective Contribution ("QNEC") in the amount of \$7,226 to provide for certain participants whose deferrals were calculated using an incorrect compensation base that improperly excluded certain elements of compensation during the 2022 plan year. The Company also made related market value adjustments to the accounts of the affected participants to provide for lost earnings on the QNEC funds. The QNEC are immediately 100% vested to the employees. The contributions were made in accordance with IRS regulations and do not affect the tax status of the Plan and are reflected as Corrective contributions on the statements of changes in net assets available for benefits and Other contributions receivable on the statement of net assets available for benefits.

Note K – Subsequent Events

The Company performed an evaluation of events that have occurred subsequent to the end of the Plan year through the date that the financial statements were available to be issued. As of August 22, 2023, there have been no subsequent events that occurred during such period that would require recognition in the financial statements or would require disclosure in the financial statements.

Supplemental Information

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
Structural and Steel Products 401(k) Plan
Employer Identification Number: 75-1302561, PN: 002
December 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current value
*	Fidelity Management & Research Co LLC	Fidelity® 500 Index Fund	**	\$ 94,399
*	Fidelity Management & Research Co LLC	Fidelity® Government Money Market Fund	**	2
*	Fidelity Management & Research Co LLC	Fidelity® Small Cap Index Fund	**	5,298
*	Fidelity Management & Research Co LLC	Fidelity® Government Money Market Fund Class K6	**	113,738
	Massachusetts Financial Services Co	MFS International Diversification Fund Class R4	**	4,059
	T. Rowe Price Associates, Inc.	T. Rowe Price Growth Stock Fund	**	525
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2015 Fund I Class	**	1,353
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2020 Fund I Class	**	600,729
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2025 Fund I Class	**	579,837
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2030 Fund I Class	**	1,177,721
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2035 Fund I Class	**	1,257,733
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2040 Fund I Class	**	186,818
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2045 Fund I Class	**	414,110
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2050 Fund I Class	**	194,157
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2055 Fund I Class	**	372,658
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2060 Fund I Class	**	129,888
	AllianceBernstein L.P.	AB Small Cap Growth Portfolio Class Z	**	180
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2065 Fund I Class	**	831
	Wellington Management Company LLP	Vanguard Equity-Income Fund Admiral Shares	**	14,381
	PGIM Investments LLC	PGIM Total Return Bond Fund -Class R6	**	36,972
	J.P. Morgan Investment Management, Inc.	JPMorgan Mid Cap Growth Fund Class R6	**	21,952
	Wellington Management Company LLP	Vanguard Mid-Cap Value Index Fund Admiral Shares	**	3,941
	Comerica Bank & Trust, National Assn	Comerica Fiduciary Investment Trust Aggressive C	**	721,559
	Comerica Bank & Trust, National Assn	Comerica Fiduciary Investment Trust Growth C	**	195,308
	Comerica Bank & Trust, National Assn	Comerica Fiduciary Investment Trust Balanced C	**	1,858,939
	Comerica Bank & Trust, National Assn	Comerica Fiduciary Investment Trust Mod Conservative C	**	1,027,362
	Comerica Bank & Trust, National Assn	Comerica Fiduciary Investment Trust Conservative C	**	119,096
*	Participant Loans	Interest rates ranging from 4.5% to 8.0% with various due dates	-0-	263,703
				\$ 9,397,249

* Denotes party-in-interest as defined by ERISA

** Cost information is not required for participant-directed investments and, therefore, is not included.

Information certified as complete and accurate by Fidelity Management Trust Company ("FMTC") (the "Custodian")
but not audited by the Plan's independent accountant

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions
Structural and Steel Products 401(k) Plan
Employer Identification Number: 75-1302561, PN: 002
December 31, 2022

Total that Constitutes Nonexempt Prohibited Transactions				Total Fully Corrected Under VFCP and PTE 2002-51
Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
\$ 233*	\$ -	\$ -	\$ -	\$ 233*

*Denotes party-in-interest as defined by ERISA

Structural and Steel Products 401(k) Plan
Financial Statements and Supplemental Information
December 31, 2022 and 2021

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Structural and Steel Products 401(k) Plan

December 31, 2022 and 2021

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Note: All other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted since they are either not applicable or the information required therein has been included in the financial statements or notes thereto.

Independent Auditor's Report

To the Trustees and Plan Administrator of the Structural and Steel Products 401(k) Plan:

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

We have performed the audit of the accompanying financial statements of Structural and Steel Products 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note C to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("U.S. GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Structural and Steel Products 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Structural and Steel Products 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Structural and Steel Products 401(k) 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 Structural and Steel Products 401(k) 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 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

Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4i - Schedule of Assets (Held at End of Year) and Schedule H, Line 4a - Schedule of Delinquent Participant Contributions, as of December 31, 2022 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

Auditor's Report on the 2021 Financial Statements

The 2021 financial statements of the Structural and Steel Products 401(k) Plan were audited by predecessor auditors. 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 the predecessor auditor not to perform, and they did not perform, any auditing procedures with respect to the information certified by a qualified institution. Their report dated September 14, 2022 indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and supplemental schedules, and (b) the form and content of the information included in the financial statements and supplemental schedules 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.

ROBERTSON & ROBERTSON, PLLC.

Robertson & Robertson, PLLC
Houston, Texas
August 22, 2023

Statements of Net Assets Available for Benefits
Structural and Steel Products 401(k) Plan
December 31, 2022 and 2021

	<u>12/31/2022</u>	<u>12/31/2021</u>
Assets:		
Investments, at fair value	\$ 9,133,546	\$ 12,718,702
Total investments	<u>9,133,546</u>	<u>12,718,702</u>
Contributions receivable:		
Employer	36,331	20,411
Participant	8,256	5,860
Other	7,226	-
Notes receivable from participants	<u>263,703</u>	<u>387,954</u>
Total contributions receivable	315,516	414,225
 Total assets	 9,449,062	 13,132,927
 Net assets available for benefits	 <u><u>\$ 9,449,062</u></u>	 <u><u>\$ 13,132,927</u></u>

The accompanying notes are an integral part of these financial statements

Statement of Changes in Net Assets Available for Benefits
Structural and Steel Products 401(k) Plan
December 31, 2022

	<u>12/31/2022</u>
Additions:	
Additions to net assets attributed to:	
Investment income (loss):	
Net appreciation (depreciation) in fair value of investments	\$ (2,502,230)
Interest and dividends	321,466
Total investment income	<u>(2,180,764)</u>
Interest from notes receivable from participants	19,436
Contributions:	
Participants' contributions	889,594
Employer's contributions	494,518
Rollovers	54,701
Corrective contributions	7,226
Total contributions	<u>1,446,039</u>
Total additions	(715,289)
Deductions:	
Deductions from net assets attributed to:	
Benefits paid to participants	2,848,741
Administrative expenses	32,092
Deemed distributions	87,743
Total deductions	<u>2,968,576</u>
Net increase (decrease)	(3,683,865)
Net assets available for benefits, beginning of year	13,132,927
Net assets available for benefits, end of year	<u><u>\$ 9,449,062</u></u>

The accompanying notes are an integral part of these financial statements

Notes to the Financial Statements

Structural and Steel Products 401(k) Plan

December 31, 2022 and 2021

Note A – Description of the plan

The following brief description of the Structural and Steel Products 401(k) Plan (“the Plan”) is provided for general information purposes only. The Plan is sponsored by Structural and Steel Products, Inc. (the “Plan Sponsor” or “Company”). Participants should refer to the Plan Document for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan designed and intended to operate as a safe harbor 401(k) plan that provides retirement savings benefits to eligible employees of the Company through tax deferred voluntary contributions by employees and safe harbor matching and discretionary nonelective contributions by the Company. The Plan, which commenced effective July 1, 1987 and was amended and restated effective April 15, 2022, covers substantially all employees of the Company. Participation in the Plan is voluntary. Employees are eligible to participate in the Plan after the attainment of age eighteen (18) and the completion of four (4) months of service. An employee’s entry date is the first day of each month after eligibility requirements are met. Excluded from the class of eligible employees are union employees, residents of Puerto Rico, nonresident aliens who have no earned income from sources within the United States, and independent contractors. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”) and the Internal Revenue Code (“IRC”). The Company is the designated administrator of the Plan and Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company and Fidelity Management Trust Company (“FMTC”) (collectively the “Custodian”) of the Plan responsible for the management and control of the Plan’s assets which are held in individual participant investment accounts.

Plan amendments

Fidelity Management Trust Company (“FMTC”) was selected to serve as the Plan Recordkeeper and Custodian of the Plan replacing Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company, a member of the Principal Financial Group. On March 14, 2022, the assets of approximately \$9 million were transferred to FMTC. This included approximately \$427,000 in notes receivable from participants. The majority of the investment funds held previously were reinvested into corresponding investment funds with FMTC that had similar investment objectives. As part of this conversion, the Plan Sponsor amended and restated the Plan effective March 15, 2022 into the Fidelity Non-Standardized Defined Contribution Pre-Approved Profit Sharing Plan to reflect recent legislative and regulatory changes set forth in IRS Notice 2017-37 (i.e., the 6-year pre-approved plan restatement cycle). In addition to the restatement, the plan was also amended effective April 15, 2022 to include an auto-enrollment feature. All employees hired after April 15, 2022 will be auto enrolled with a 5% deferral contribution unless a contrary election is made.

Participant accounts

Each participant’s account is credited with the participant’s contributions and allocations of (a) safe harbor matching and discretionary nonelective contributions and (b) Plan earnings (losses) and is charged with an allocation of administrative expenses. Allocations are based on the percentage which the participant’s contributions, account balance, and compensation, as defined, bear to the total of all participants’ contributions, account balances, and compensation, respectively. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s account.

Notes to the Financial Statements
Structural and Steel Products 401(k) Plan
December 31, 2022 and 2021

Employee contributions

Participants may elect to defer a percentage or dollar amount of their eligible compensation at each pay period up to the maximum amount allowed for deferral under the Internal Revenue Code ("IRC"). The amount deferred is not subject to federal taxation to the participants until distributions are made from the Plan.

Participants who have attained age fifty (50) or older before the end of the tax year are eligible to make catch-up contributions up to the maximum amount allowed for deferral under the IRC. Participants may also designate all or a portion of their elective deferrals as Roth elective deferrals. Participants may discontinue their election to contribute at any time. Participants may also contribute eligible rollovers from other qualified defined benefit or defined contribution plans and individual retirement accounts. Additional after-tax voluntary contributions are not permitted.

Employer contributions

The Plan is a safe harbor plan providing matching contributions under a basic matching contribution formula. During 2022 and 2021, the Company matched 100% of participant contributions up to the first 3% of each participant's eligible compensation, plus 50% of participant contributions up to the next 2% of eligible compensation. The Company matching contributions are 100% vested immediately and invested in the same manner as the participant has directed for their contributions.

Additionally, the Company may make discretionary nonelective contributions in amounts determined by the Company. Eligible participants who are employed on the last day of the Plan year share in any discretionary nonelective contributions. Discretionary nonelective contributions are allocated to eligible participants based upon the percentage of the participant's compensation to the total compensation of all eligible participants. No discretionary nonelective contributions were made during the years ended December 31, 2022 and 2021, respectively.

Vesting

Participants are immediately and fully vested in their voluntary contributions and safe harbor contributions plus actual earnings (losses) thereon. Vesting in the Company's discretionary nonelective contributions and earnings thereon is based on years of continuous service. A year of service is defined as 1,000 hours of service during any plan year. Additionally, a participant will become fully vested in the Company contribution portion of their account upon reaching normal retirement age or in the event of death or total and permanent disability.

The vesting schedule for Company's discretionary nonelective contributions and earnings is determined as follows:

<u>Years of Service:</u>	<u>Percentage</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Notes to the Financial Statements

Structural and Steel Products 401(k) Plan

December 31, 2022 and 2021

Investment Options

Participants direct the investment of their contributions into various investment options offered by the Plan. Investment options primarily consist of shares of registered investment companies (mutual funds) and collective investment trusts. Participants may change their investment options during the year subject to certain restrictions on such changes imposed by the Plan's investment funds.

Forfeited accounts

Forfeitures are created when participants terminate employment before becoming entitled to their full benefits under the Plan. Forfeited amounts are retained in the Plan and will be used to pay administrative expenses of the Plan or to reduce future employer contributions for the Plan year. During 2022 and 2021, the Company applied \$0, respectively, from the forfeiture balance to reduce employer matching contributions or to pay administrative expenses. As of December 31, 2022 and 2021, the unallocated forfeiture balance was \$31 and \$0, respectively.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to \$50,000 or 50% of their account balance, whichever is less. No more than one (1) loan may be outstanding at any one time. The loans are secured by the balance in the participant's account and bear interest at rates that range from 4.5% to 8.0%, which was commensurate with local prevailing rates at the time the loans were initiated as determined by the Plan administrator. Principal and interest is paid ratably through automatic checking account deductions (ACH). All loans must be repaid within five (5) years, unless the loan is used to purchase a primary residence, for which loan terms may range up to ten (10) years.

Payment of Benefits

On termination of employment, disability, death, or normal retirement, a participant or designated beneficiary may elect to receive a lump-sum cash distribution equal to the value of the participant's vested account balance, partial distribution, or installments over a period of not more than the participant's or beneficiaries' assumed life expectancy. If withdrawing participants are not entitled to their entire account balance, the amounts not received are forfeited. Participants may defer receipt of distribution until a later date unless their account balance is \$5,000 or less. If the vested account balance is \$5,000 or less, the Company will direct the Custodian that any amount exceeding \$1,000 be distributed to the participant, without consent, into an IRA for their benefit. If the vested account balance is \$1,000 or less, the account will be distributed to the participant without consent as a lump-sum distribution in cash.

If an active participant has attained age fifty-nine and one-half (59½), they may elect to withdraw all or a portion of their account while still employed by the Company. Hardship distributions are available to participants who demonstrate an immediate and heavy financial need.

Administrative Expenses

The Plan permits the payment of expenses incurred in connection with the recordkeeping and administration of the Plan to be made from the Plan's assets. Expenses will generally be allocated among the accounts of all participants in the plan proportionately based on the value of the participant's account balances. Specific fees such as loan and distribution processing fees may also be charged directly to a participant's account in response to transactions requested under the Plan. Administrative expenses totaled \$32,092 and \$65,640 for the years ended December 31, 2022 and 2021, respectively.

Notes to the Financial Statements

Structural and Steel Products 401(k) Plan

December 31, 2022 and 2021

Note B - Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are presented on the accrual basis of accounting and include all adjustments necessary to present fairly the financial statements of the Plan in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying disclosures. Accordingly, actual results may differ from those estimates.

Contributions

Contributions from the Company and participants are accrued as they become obligations of the Company, as determined by the plan administrator and in the period in which they are deducted, in accordance with salary deferral agreements.

Investment valuation and income recognition

Investments are reported at fair value and are measured in accordance with ASC 820, "Fair Value Measurements and Disclosures" except for fully-benefit-responsive investment contracts, which are reported at contract value. Fair value is defined as 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. A fair value measurement assumes that the transaction to sell the asset or transfer the liability occurs in the principal market for the asset or liability or, in the absence of a principal market, the most advantageous market for the asset or liability. See Note D for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) in value of investments includes realized gains and losses on investments bought and sold during the year and unrealized appreciation (depreciation) of investments held at year-end. Net realized and unrealized appreciation (depreciation) is recorded in the accompanying Statement of Changes in Net Assets Available for Benefits as net appreciation (depreciation) in fair value of investments.

Payment of Benefits

Benefits paid to participants are recorded when paid. As of December 31, 2022, there were no amounts allocated to participants who elected to withdraw from the Plan but have not been paid.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as distributions and are recorded as a reduction to net assets available for benefits.

Notes to the Financial Statements

Structural and Steel Products 401(k) Plan

December 31, 2022 and 2021

Risks and uncertainties

The Plan provides for various investment options in shares of registered investment companies (mutual funds) and a collective investment trust fund. Investments, in general, are exposed to various risks, such as interest rate, credit and overall volatility risk. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits and participant account balances.

Note C - Information Certified by the Custodian (Unaudited) or Investments

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company and Fidelity Management Trust Company ("FMTTC") (collectively the "Custodian") except for comparing such information certified by the Custodian to information included in the Plan's financial statements and supplemental schedule.

The following information was certified as complete and accurate by the Custodian:

- Investments and notes receivable from participants reflected on the accompanying statements of net assets available for benefits as of December 31, 2022 and 2021.
- Net appreciation (depreciation) in fair value of investments, dividend income, and interest income on notes receivable from participants reflected on the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2022.
- Investments reflected on Schedule H, Line 4i – Schedule of Assets (Held at End of Year).

Note D – Fair Value Measurements

FASB ASC 820, *Fair Value Measurements and Disclosures*, defines fair value, establishes a consistent framework for measuring fair value and expands disclosure requirements for fair value measurements. 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: Unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access at the measurement date. Valuation of these instruments does not require a significant degree of judgment since valuations are based on quoted prices that are readily available in an active market.

Level 2: Significant observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the financial instrument.

Level 3: Significant unobservable inputs that reflect modifications to observable related market data or our assumptions about pricing by market participants.

Notes to the Financial Statements
Structural and Steel Products 401(k) Plan
December 31, 2022 and 2021

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

Registered investment companies (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 ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded and are classified with Level 1 of the fair value hierarchy.

Collective investment trusts: Valued at net asset value ("NAV"), as a practical expedient to measure fair value, based on the fair value of the underlying investments held by the trust, as provided by the Custodian. The NAV is not a publicly quoted price in an active market. The practical expedient would not be used if it is determined to be probable that the funds will sell the investment for an amount different from the reported NAV. There are no restrictions on the NAV price or its equivalent. Participant transactions (purchases and sales) may occur daily and there are no unfunded commitments. Were the Plan to initiate a full redemption of the collective investment trust, the issuer reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

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

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value as of December 31, 2022 and 2021:

Assets at Fair Value as of December 31, 2022				
	Level 1	Level 2	Level 3	Total
Total assets in fair value hierarchy	\$ 5,211,282	\$ -	\$ -	\$ 5,211,282
	\$ 5,211,282	\$ -	\$ -	\$ 5,211,282
Investments measured at net asset value ^(a)				3,922,264
				\$ 9,133,546
Assets at Fair Value as of December 31, 2021				
	Level 1	Level 2	Level 3	Total
Total assets in fair value hierarchy	\$ 10,050,569	\$ -	\$ -	\$ 10,050,569
	\$ 10,050,569	\$ -	\$ -	\$ 10,050,569
Investments measured at net asset value ^(a)				2,668,133
				\$ 12,718,702

Notes to the Financial Statements
Structural and Steel Products 401(k) Plan
December 31, 2022 and 2021

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

Note E – Related party transactions

Certain Plan investments are shares of registered investment companies (mutual funds) and collective investment trusts issued and managed by Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company and Fidelity Management Trust Company ("FMTC") who are designated as the Custodian as well as provide administration and recordkeeping services to the Plan. These specific investments issued or managed by the Custodian qualify as party-in-interest transactions. Consequently, such transactions are permitted under the provisions of the Plan and are exempt from the prohibition of party-in-interest transactions under ERISA. There have been no known prohibited transactions with parties-in-interest.

The Plan has notes receivables from certain of its participants. These transactions qualify as party-in-interest transactions, as defined by ERISA. However, such transactions are permitted under the provisions of the Plan and are exempt from the prohibition of party-in-interest transactions under ERISA.

Note F - Tax status

The underlying non-standardized pre-approved profit sharing plan has received an opinion letter from the Internal Revenue Service (IRS) dated June 30, 2020, stating that the form of the Plan is qualified under Section 401(a) of the Code, and therefore, the related trust is tax-exempt. The Plan Sponsor has determined that it is eligible to and has chosen to rely on the current IRS non-standardized pre-approved profit sharing plan opinion letter. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. Although the Plan has been amended since receiving the opinion letter, the Plan administrator believes that the plan is being operated in compliance with the applicable requirements of the Code 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 (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2022, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2019.

Note G - Plan termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to provisions of ERISA. In the event of Plan termination, participants will become 100% vested in the employer discretionary nonelective contributions allocated to their accounts as of the effective date of termination of the Plan.

Notes to the Financial Statements
Structural and Steel Products 401(k) Plan
December 31, 2022 and 2021

Note H - Reconciliation of Plan financial statements to Schedule H of Form 5500

The following is a reconciliation of net assets available for benefits as reported in the financial statements to the assets reported on Schedule H of the Form 5500 as of December 31, 2022 and 2021:

	<u>12/31/2022</u>	<u>12/31/2021</u>
Net assets available for benefits per the financial statements	\$ 9,449,062	\$ 12,017,284
Loans deemed distributed for financial reporting purposes		410
	-	
Net assets available for benefits per Schedule H of Form 5500	<u>\$ 9,449,062</u>	<u>\$ 12,017,694</u>

Note I - Nonexempt Transactions

Department of Labor ("DOL") Regulation 2510.3-102 requires employers to remit amounts paid by a participant or beneficiary to an employer and/or withheld by an employer for contribution to a 401(k) plan as soon as they can be reasonably segregated from the employer's general assets.

As reported on Form 5500, Schedule H, Line 4a – Schedule of Delinquent Participant Contributions, certain participant loan repayments were not remitted to the Plan within the time frame specified by the Department of Labor's ("DOL") Regulation 29 CFR 2510.3-102, thus constituting nonexempt transactions between the Plan and the Company during the 2020 plan year. Late remittances amount to \$233 in 2020. The Company fully corrected the 2020 delinquent contributions in 2021. Costs incurred for penalties and interest were borne by the sponsor of the Plan. The Plan Sponsor believes that with the completion of these corrections, the Plan will continue to be in compliance with applicable requirements of the Code.

Note J – Qualified Nonelective Contribution ("QNEC")

The Company recorded a Qualified Nonelective Contribution ("QNEC") in the amount of \$7,226 to provide for certain participants whose deferrals were calculated using an incorrect compensation base that improperly excluded certain elements of compensation during the 2022 plan year. The Company also made related market value adjustments to the accounts of the affected participants to provide for lost earnings on the QNEC funds. The QNEC are immediately 100% vested to the employees. The contributions were made in accordance with IRS regulations and do not affect the tax status of the Plan and are reflected as Corrective contributions on the statements of changes in net assets available for benefits and Other contributions receivable on the statement of net assets available for benefits.

Note K – Subsequent Events

The Company performed an evaluation of events that have occurred subsequent to the end of the Plan year through the date that the financial statements were available to be issued. As of August 22, 2023, there have been no subsequent events that occurred during such period that would require recognition in the financial statements or would require disclosure in the financial statements.

Supplemental Information

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
Structural and Steel Products 401(k) Plan
Employer Identification Number: 75-1302561, PN: 002
December 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current value
*	Fidelity Management & Research Co LLC	Fidelity® 500 Index Fund	**	\$ 94,399
*	Fidelity Management & Research Co LLC	Fidelity® Government Money Market Fund	**	2
*	Fidelity Management & Research Co LLC	Fidelity® Small Cap Index Fund	**	5,298
*	Fidelity Management & Research Co LLC	Fidelity® Government Money Market Fund Class K6	**	113,738
	Massachusetts Financial Services Co	MFS International Diversification Fund Class R4	**	4,059
	T. Rowe Price Associates, Inc.	T. Rowe Price Growth Stock Fund	**	525
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2015 Fund I Class	**	1,353
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2020 Fund I Class	**	600,729
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2025 Fund I Class	**	579,837
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2030 Fund I Class	**	1,177,721
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2035 Fund I Class	**	1,257,733
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2040 Fund I Class	**	186,818
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2045 Fund I Class	**	414,110
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2050 Fund I Class	**	194,157
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2055 Fund I Class	**	372,658
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2060 Fund I Class	**	129,888
	AllianceBernstein L.P.	AB Small Cap Growth Portfolio Class Z	**	180
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2065 Fund I Class	**	831
	Wellington Management Company LLP	Vanguard Equity-Income Fund Admiral Shares	**	14,381
	PGIM Investments LLC	PGIM Total Return Bond Fund -Class R6	**	36,972
	J.P. Morgan Investment Management, Inc.	JPMorgan Mid Cap Growth Fund Class R6	**	21,952
	Wellington Management Company LLP	Vanguard Mid-Cap Value Index Fund Admiral Shares	**	3,941
	Comerica Bank & Trust, National Assn	Comerica Fiduciary Investment Trust Aggressive C	**	721,559
	Comerica Bank & Trust, National Assn	Comerica Fiduciary Investment Trust Growth C	**	195,308
	Comerica Bank & Trust, National Assn	Comerica Fiduciary Investment Trust Balanced C	**	1,858,939
	Comerica Bank & Trust, National Assn	Comerica Fiduciary Investment Trust Mod Conservative C	**	1,027,362
	Comerica Bank & Trust, National Assn	Comerica Fiduciary Investment Trust Conservative C	**	119,096
*	Participant Loans	Interest rates ranging from 4.5% to 8.0% with various due dates	-0-	263,703
				\$ 9,397,249

* Denotes party-in-interest as defined by ERISA

** Cost information is not required for participant-directed investments and, therefore, is not included.

Information certified as complete and accurate by Fidelity Management Trust Company ("FMTC") (the "Custodian")
but not audited by the Plan's independent accountant

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions
Structural and Steel Products 401(k) Plan
Employer Identification Number: 75-1302561, PN: 002
December 31, 2022

Total that Constitutes Nonexempt Prohibited Transactions				Total Fully Corrected Under VFCP and PTE 2002-51
Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
\$ 233*	\$ -	\$ -	\$ -	\$ 233*

*Denotes party-in-interest as defined by ERISA

Structural and Steel Products 401(k) Plan
Financial Statements and Supplemental Information
December 31, 2022 and 2021

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Structural and Steel Products 401(k) Plan

December 31, 2022 and 2021

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Note: All other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted since they are either not applicable or the information required therein has been included in the financial statements or notes thereto.

Independent Auditor's Report

To the Trustees and Plan Administrator of the Structural and Steel Products 401(k) Plan:

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

We have performed the audit of the accompanying financial statements of Structural and Steel Products 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note C to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("U.S. GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Structural and Steel Products 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Structural and Steel Products 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Structural and Steel Products 401(k) 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 Structural and Steel Products 401(k) 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 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

Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4i - Schedule of Assets (Held at End of Year) and Schedule H, Line 4a - Schedule of Delinquent Participant Contributions, as of December 31, 2022 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

Auditor's Report on the 2021 Financial Statements

The 2021 financial statements of the Structural and Steel Products 401(k) Plan were audited by predecessor auditors. 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 the predecessor auditor not to perform, and they did not perform, any auditing procedures with respect to the information certified by a qualified institution. Their report dated September 14, 2022 indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and supplemental schedules, and (b) the form and content of the information included in the financial statements and supplemental schedules 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.

ROBERTSON & ROBERTSON, PLLC.

Robertson & Robertson, PLLC
Houston, Texas
August 22, 2023

Statements of Net Assets Available for Benefits
Structural and Steel Products 401(k) Plan
December 31, 2022 and 2021

	<u>12/31/2022</u>	<u>12/31/2021</u>
Assets:		
Investments, at fair value	\$ 9,133,546	\$ 12,718,702
Total investments	<u>9,133,546</u>	<u>12,718,702</u>
Contributions receivable:		
Employer	36,331	20,411
Participant	8,256	5,860
Other	7,226	-
Notes receivable from participants	<u>263,703</u>	<u>387,954</u>
Total contributions receivable	315,516	414,225
 Total assets	 9,449,062	 13,132,927
 Net assets available for benefits	 <u><u>\$ 9,449,062</u></u>	 <u><u>\$ 13,132,927</u></u>

The accompanying notes are an integral part of these financial statements

Statement of Changes in Net Assets Available for Benefits
Structural and Steel Products 401(k) Plan
December 31, 2022

	<u>12/31/2022</u>
Additions:	
Additions to net assets attributed to:	
Investment income (loss):	
Net appreciation (depreciation) in fair value of investments	\$ (2,502,230)
Interest and dividends	321,466
Total investment income	<u>(2,180,764)</u>
Interest from notes receivable from participants	19,436
Contributions:	
Participants' contributions	889,594
Employer's contributions	494,518
Rollovers	54,701
Corrective contributions	7,226
Total contributions	<u>1,446,039</u>
Total additions	(715,289)
Deductions:	
Deductions from net assets attributed to:	
Benefits paid to participants	2,848,741
Administrative expenses	32,092
Deemed distributions	87,743
Total deductions	<u>2,968,576</u>
Net increase (decrease)	(3,683,865)
Net assets available for benefits, beginning of year	13,132,927
Net assets available for benefits, end of year	<u><u>\$ 9,449,062</u></u>

The accompanying notes are an integral part of these financial statements

Notes to the Financial Statements

Structural and Steel Products 401(k) Plan

December 31, 2022 and 2021

Note A – Description of the plan

The following brief description of the Structural and Steel Products 401(k) Plan (“the Plan”) is provided for general information purposes only. The Plan is sponsored by Structural and Steel Products, Inc. (the “Plan Sponsor” or “Company”). Participants should refer to the Plan Document for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan designed and intended to operate as a safe harbor 401(k) plan that provides retirement savings benefits to eligible employees of the Company through tax deferred voluntary contributions by employees and safe harbor matching and discretionary nonelective contributions by the Company. The Plan, which commenced effective July 1, 1987 and was amended and restated effective April 15, 2022, covers substantially all employees of the Company. Participation in the Plan is voluntary. Employees are eligible to participate in the Plan after the attainment of age eighteen (18) and the completion of four (4) months of service. An employee’s entry date is the first day of each month after eligibility requirements are met. Excluded from the class of eligible employees are union employees, residents of Puerto Rico, nonresident aliens who have no earned income from sources within the United States, and independent contractors. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”) and the Internal Revenue Code (“IRC”). The Company is the designated administrator of the Plan and Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company and Fidelity Management Trust Company (“FMTC”) (collectively the “Custodian”) of the Plan responsible for the management and control of the Plan’s assets which are held in individual participant investment accounts.

Plan amendments

Fidelity Management Trust Company (“FMTC”) was selected to serve as the Plan Recordkeeper and Custodian of the Plan replacing Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company, a member of the Principal Financial Group. On March 14, 2022, the assets of approximately \$9 million were transferred to FMTC. This included approximately \$427,000 in notes receivable from participants. The majority of the investment funds held previously were reinvested into corresponding investment funds with FMTC that had similar investment objectives. As part of this conversion, the Plan Sponsor amended and restated the Plan effective March 15, 2022 into the Fidelity Non-Standardized Defined Contribution Pre-Approved Profit Sharing Plan to reflect recent legislative and regulatory changes set forth in IRS Notice 2017-37 (i.e., the 6-year pre-approved plan restatement cycle). In addition to the restatement, the plan was also amended effective April 15, 2022 to include an auto-enrollment feature. All employees hired after April 15, 2022 will be auto enrolled with a 5% deferral contribution unless a contrary election is made.

Participant accounts

Each participant’s account is credited with the participant’s contributions and allocations of (a) safe harbor matching and discretionary nonelective contributions and (b) Plan earnings (losses) and is charged with an allocation of administrative expenses. Allocations are based on the percentage which the participant’s contributions, account balance, and compensation, as defined, bear to the total of all participants’ contributions, account balances, and compensation, respectively. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s account.

Notes to the Financial Statements
Structural and Steel Products 401(k) Plan
December 31, 2022 and 2021

Employee contributions

Participants may elect to defer a percentage or dollar amount of their eligible compensation at each pay period up to the maximum amount allowed for deferral under the Internal Revenue Code (“IRC”). The amount deferred is not subject to federal taxation to the participants until distributions are made from the Plan.

Participants who have attained age fifty (50) or older before the end of the tax year are eligible to make catch-up contributions up to the maximum amount allowed for deferral under the IRC. Participants may also designate all or a portion of their elective deferrals as Roth elective deferrals. Participants may discontinue their election to contribute at any time. Participants may also contribute eligible rollovers from other qualified defined benefit or defined contribution plans and individual retirement accounts. Additional after-tax voluntary contributions are not permitted.

Employer contributions

The Plan is a safe harbor plan providing matching contributions under a basic matching contribution formula. During 2022 and 2021, the Company matched 100% of participant contributions up to the first 3% of each participant’s eligible compensation, plus 50% of participant contributions up to the next 2% of eligible compensation. The Company matching contributions are 100% vested immediately and invested in the same manner as the participant has directed for their contributions.

Additionally, the Company may make discretionary nonelective contributions in amounts determined by the Company. Eligible participants who are employed on the last day of the Plan year share in any discretionary nonelective contributions. Discretionary nonelective contributions are allocated to eligible participants based upon the percentage of the participant’s compensation to the total compensation of all eligible participants. No discretionary nonelective contributions were made during the years ended December 31, 2022 and 2021, respectively.

Vesting

Participants are immediately and fully vested in their voluntary contributions and safe harbor contributions plus actual earnings (losses) thereon. Vesting in the Company’s discretionary nonelective contributions and earnings thereon is based on years of continuous service. A year of service is defined as 1,000 hours of service during any plan year. Additionally, a participant will become fully vested in the Company contribution portion of their account upon reaching normal retirement age or in the event of death or total and permanent disability.

The vesting schedule for Company’s discretionary nonelective contributions and earnings is determined as follows:

<u>Years of Service:</u>	<u>Percentage</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Notes to the Financial Statements

Structural and Steel Products 401(k) Plan

December 31, 2022 and 2021

Investment Options

Participants direct the investment of their contributions into various investment options offered by the Plan. Investment options primarily consist of shares of registered investment companies (mutual funds) and collective investment trusts. Participants may change their investment options during the year subject to certain restrictions on such changes imposed by the Plan's investment funds.

Forfeited accounts

Forfeitures are created when participants terminate employment before becoming entitled to their full benefits under the Plan. Forfeited amounts are retained in the Plan and will be used to pay administrative expenses of the Plan or to reduce future employer contributions for the Plan year. During 2022 and 2021, the Company applied \$0, respectively, from the forfeiture balance to reduce employer matching contributions or to pay administrative expenses. As of December 31, 2022 and 2021, the unallocated forfeiture balance was \$31 and \$0, respectively.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to \$50,000 or 50% of their account balance, whichever is less. No more than one (1) loan may be outstanding at any one time. The loans are secured by the balance in the participant's account and bear interest at rates that range from 4.5% to 8.0%, which was commensurate with local prevailing rates at the time the loans were initiated as determined by the Plan administrator. Principal and interest is paid ratably through automatic checking account deductions (ACH). All loans must be repaid within five (5) years, unless the loan is used to purchase a primary residence, for which loan terms may range up to ten (10) years.

Payment of Benefits

On termination of employment, disability, death, or normal retirement, a participant or designated beneficiary may elect to receive a lump-sum cash distribution equal to the value of the participant's vested account balance, partial distribution, or installments over a period of not more than the participant's or beneficiaries' assumed life expectancy. If withdrawing participants are not entitled to their entire account balance, the amounts not received are forfeited. Participants may defer receipt of distribution until a later date unless their account balance is \$5,000 or less. If the vested account balance is \$5,000 or less, the Company will direct the Custodian that any amount exceeding \$1,000 be distributed to the participant, without consent, into an IRA for their benefit. If the vested account balance is \$1,000 or less, the account will be distributed to the participant without consent as a lump-sum distribution in cash.

If an active participant has attained age fifty-nine and one-half (59½), they may elect to withdraw all or a portion of their account while still employed by the Company. Hardship distributions are available to participants who demonstrate an immediate and heavy financial need.

Administrative Expenses

The Plan permits the payment of expenses incurred in connection with the recordkeeping and administration of the Plan to be made from the Plan's assets. Expenses will generally be allocated among the accounts of all participants in the plan proportionately based on the value of the participant's account balances. Specific fees such as loan and distribution processing fees may also be charged directly to a participant's account in response to transactions requested under the Plan. Administrative expenses totaled \$32,092 and \$65,640 for the years ended December 31, 2022 and 2021, respectively.

Notes to the Financial Statements

Structural and Steel Products 401(k) Plan

December 31, 2022 and 2021

Note B - Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are presented on the accrual basis of accounting and include all adjustments necessary to present fairly the financial statements of the Plan in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying disclosures. Accordingly, actual results may differ from those estimates.

Contributions

Contributions from the Company and participants are accrued as they become obligations of the Company, as determined by the plan administrator and in the period in which they are deducted, in accordance with salary deferral agreements.

Investment valuation and income recognition

Investments are reported at fair value and are measured in accordance with ASC 820, "Fair Value Measurements and Disclosures" except for fully-benefit-responsive investment contracts, which are reported at contract value. Fair value is defined as 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. A fair value measurement assumes that the transaction to sell the asset or transfer the liability occurs in the principal market for the asset or liability or, in the absence of a principal market, the most advantageous market for the asset or liability. See Note D for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) in value of investments includes realized gains and losses on investments bought and sold during the year and unrealized appreciation (depreciation) of investments held at year-end. Net realized and unrealized appreciation (depreciation) is recorded in the accompanying Statement of Changes in Net Assets Available for Benefits as net appreciation (depreciation) in fair value of investments.

Payment of Benefits

Benefits paid to participants are recorded when paid. As of December 31, 2022, there were no amounts allocated to participants who elected to withdraw from the Plan but have not been paid.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as distributions and are recorded as a reduction to net assets available for benefits.

Notes to the Financial Statements

Structural and Steel Products 401(k) Plan

December 31, 2022 and 2021

Risks and uncertainties

The Plan provides for various investment options in shares of registered investment companies (mutual funds) and a collective investment trust fund. Investments, in general, are exposed to various risks, such as interest rate, credit and overall volatility risk. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits and participant account balances.

Note C - Information Certified by the Custodian (Unaudited) or Investments

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company and Fidelity Management Trust Company ("FMTTC") (collectively the "Custodian") except for comparing such information certified by the Custodian to information included in the Plan's financial statements and supplemental schedule.

The following information was certified as complete and accurate by the Custodian:

- Investments and notes receivable from participants reflected on the accompanying statements of net assets available for benefits as of December 31, 2022 and 2021.
- Net appreciation (depreciation) in fair value of investments, dividend income, and interest income on notes receivable from participants reflected on the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2022.
- Investments reflected on Schedule H, Line 4i – Schedule of Assets (Held at End of Year).

Note D – Fair Value Measurements

FASB ASC 820, *Fair Value Measurements and Disclosures*, defines fair value, establishes a consistent framework for measuring fair value and expands disclosure requirements for fair value measurements. 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: Unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access at the measurement date. Valuation of these instruments does not require a significant degree of judgment since valuations are based on quoted prices that are readily available in an active market.

Level 2: Significant observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the financial instrument.

Level 3: Significant unobservable inputs that reflect modifications to observable related market data or our assumptions about pricing by market participants.

Notes to the Financial Statements
Structural and Steel Products 401(k) Plan
December 31, 2022 and 2021

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

Registered investment companies (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 ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded and are classified with Level 1 of the fair value hierarchy.

Collective investment trusts: Valued at net asset value ("NAV"), as a practical expedient to measure fair value, based on the fair value of the underlying investments held by the trust, as provided by the Custodian. The NAV is not a publicly quoted price in an active market. The practical expedient would not be used if it is determined to be probable that the funds will sell the investment for an amount different from the reported NAV. There are no restrictions on the NAV price or its equivalent. Participant transactions (purchases and sales) may occur daily and there are no unfunded commitments. Were the Plan to initiate a full redemption of the collective investment trust, the issuer reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

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

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value as of December 31, 2022 and 2021:

Assets at Fair Value as of December 31, 2022				
	Level 1	Level 2	Level 3	Total
Total assets in fair value hierarchy	\$ 5,211,282	\$ -	\$ -	\$ 5,211,282
	\$ 5,211,282	\$ -	\$ -	\$ 5,211,282
Investments measured at net asset value ^(a)				3,922,264
				\$ 9,133,546
Assets at Fair Value as of December 31, 2021				
	Level 1	Level 2	Level 3	Total
Total assets in fair value hierarchy	\$ 10,050,569	\$ -	\$ -	\$ 10,050,569
	\$ 10,050,569	\$ -	\$ -	\$ 10,050,569
Investments measured at net asset value ^(a)				2,668,133
				\$ 12,718,702

Notes to the Financial Statements
Structural and Steel Products 401(k) Plan
December 31, 2022 and 2021

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

Note E – Related party transactions

Certain Plan investments are shares of registered investment companies (mutual funds) and collective investment trusts issued and managed by Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company and Fidelity Management Trust Company ("FMTC") who are designated as the Custodian as well as provide administration and recordkeeping services to the Plan. These specific investments issued or managed by the Custodian qualify as party-in-interest transactions. Consequently, such transactions are permitted under the provisions of the Plan and are exempt from the prohibition of party-in-interest transactions under ERISA. There have been no known prohibited transactions with parties-in-interest.

The Plan has notes receivables from certain of its participants. These transactions qualify as party-in-interest transactions, as defined by ERISA. However, such transactions are permitted under the provisions of the Plan and are exempt from the prohibition of party-in-interest transactions under ERISA.

Note F - Tax status

The underlying non-standardized pre-approved profit sharing plan has received an opinion letter from the Internal Revenue Service (IRS) dated June 30, 2020, stating that the form of the Plan is qualified under Section 401(a) of the Code, and therefore, the related trust is tax-exempt. The Plan Sponsor has determined that it is eligible to and has chosen to rely on the current IRS non-standardized pre-approved profit sharing plan opinion letter. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. Although the Plan has been amended since receiving the opinion letter, the Plan administrator believes that the plan is being operated in compliance with the applicable requirements of the Code 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 (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2022, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2019.

Note G - Plan termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to provisions of ERISA. In the event of Plan termination, participants will become 100% vested in the employer discretionary nonelective contributions allocated to their accounts as of the effective date of termination of the Plan.

Notes to the Financial Statements
Structural and Steel Products 401(k) Plan
December 31, 2022 and 2021

Note H - Reconciliation of Plan financial statements to Schedule H of Form 5500

The following is a reconciliation of net assets available for benefits as reported in the financial statements to the assets reported on Schedule H of the Form 5500 as of December 31, 2022 and 2021:

	<u>12/31/2022</u>	<u>12/31/2021</u>
Net assets available for benefits per the financial statements	\$ 9,449,062	\$ 12,017,284
Loans deemed distributed for financial reporting purposes		410
	-	
Net assets available for benefits per Schedule H of Form 5500	<u>\$ 9,449,062</u>	<u>\$ 12,017,694</u>

Note I - Nonexempt Transactions

Department of Labor ("DOL") Regulation 2510.3-102 requires employers to remit amounts paid by a participant or beneficiary to an employer and/or withheld by an employer for contribution to a 401(k) plan as soon as they can be reasonably segregated from the employer's general assets.

As reported on Form 5500, Schedule H, Line 4a – Schedule of Delinquent Participant Contributions, certain participant loan repayments were not remitted to the Plan within the time frame specified by the Department of Labor's ("DOL") Regulation 29 CFR 2510.3-102, thus constituting nonexempt transactions between the Plan and the Company during the 2020 plan year. Late remittances amount to \$233 in 2020. The Company fully corrected the 2020 delinquent contributions in 2021. Costs incurred for penalties and interest were borne by the sponsor of the Plan. The Plan Sponsor believes that with the completion of these corrections, the Plan will continue to be in compliance with applicable requirements of the Code.

Note J – Qualified Nonelective Contribution ("QNEC")

The Company recorded a Qualified Nonelective Contribution ("QNEC") in the amount of \$7,226 to provide for certain participants whose deferrals were calculated using an incorrect compensation base that improperly excluded certain elements of compensation during the 2022 plan year. The Company also made related market value adjustments to the accounts of the affected participants to provide for lost earnings on the QNEC funds. The QNEC are immediately 100% vested to the employees. The contributions were made in accordance with IRS regulations and do not affect the tax status of the Plan and are reflected as Corrective contributions on the statements of changes in net assets available for benefits and Other contributions receivable on the statement of net assets available for benefits.

Note K – Subsequent Events

The Company performed an evaluation of events that have occurred subsequent to the end of the Plan year through the date that the financial statements were available to be issued. As of August 22, 2023, there have been no subsequent events that occurred during such period that would require recognition in the financial statements or would require disclosure in the financial statements.

Supplemental Information

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
Structural and Steel Products 401(k) Plan
Employer Identification Number: 75-1302561, PN: 002
December 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current value
*	Fidelity Management & Research Co LLC	Fidelity® 500 Index Fund	**	\$ 94,399
*	Fidelity Management & Research Co LLC	Fidelity® Government Money Market Fund	**	2
*	Fidelity Management & Research Co LLC	Fidelity® Small Cap Index Fund	**	5,298
*	Fidelity Management & Research Co LLC	Fidelity® Government Money Market Fund Class K6	**	113,738
	Massachusetts Financial Services Co	MFS International Diversification Fund Class R4	**	4,059
	T. Rowe Price Associates, Inc.	T. Rowe Price Growth Stock Fund	**	525
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2015 Fund I Class	**	1,353
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2020 Fund I Class	**	600,729
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2025 Fund I Class	**	579,837
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2030 Fund I Class	**	1,177,721
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2035 Fund I Class	**	1,257,733
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2040 Fund I Class	**	186,818
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2045 Fund I Class	**	414,110
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2050 Fund I Class	**	194,157
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2055 Fund I Class	**	372,658
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2060 Fund I Class	**	129,888
	AllianceBernstein L.P.	AB Small Cap Growth Portfolio Class Z	**	180
	T. Rowe Price Associates, Inc.	T. Rowe Price Retirement I 2065 Fund I Class	**	831
	Wellington Management Company LLP	Vanguard Equity-Income Fund Admiral Shares	**	14,381
	PGIM Investments LLC	PGIM Total Return Bond Fund -Class R6	**	36,972
	J.P. Morgan Investment Management, Inc.	JPMorgan Mid Cap Growth Fund Class R6	**	21,952
	Wellington Management Company LLP	Vanguard Mid-Cap Value Index Fund Admiral Shares	**	3,941
	Comerica Bank & Trust, National Assn	Comerica Fiduciary Investment Trust Aggressive C	**	721,559
	Comerica Bank & Trust, National Assn	Comerica Fiduciary Investment Trust Growth C	**	195,308
	Comerica Bank & Trust, National Assn	Comerica Fiduciary Investment Trust Balanced C	**	1,858,939
	Comerica Bank & Trust, National Assn	Comerica Fiduciary Investment Trust Mod Conservative C	**	1,027,362
	Comerica Bank & Trust, National Assn	Comerica Fiduciary Investment Trust Conservative C	**	119,096
*	Participant Loans	Interest rates ranging from 4.5% to 8.0% with various due dates	-0-	263,703
				\$ 9,397,249

* Denotes party-in-interest as defined by ERISA

** Cost information is not required for participant-directed investments and, therefore, is not included.

Information certified as complete and accurate by Fidelity Management Trust Company ("FMTC") (the "Custodian")
but not audited by the Plan's independent accountant

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions
Structural and Steel Products 401(k) Plan
Employer Identification Number: 75-1302561, PN: 002
December 31, 2022

Total that Constitutes Nonexempt Prohibited Transactions				Total Fully Corrected Under VFCP and PTE 2002-51
Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
\$ 233*	\$ -	\$ -	\$ -	\$ 233*

*Denotes party-in-interest as defined by ERISA