

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 DTM COMPANIES 401(K) PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 01/28/1980
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, and ZIP or foreign postal code (if foreign, see instructions) DAN T. MOORE COMPANY 17000 ST CLAIR AVENUE SUITE 109 CLEVELAND, OH 44110	2b Employer Identification Number (EIN) 34-1082874 2c Plan Sponsor's telephone number 216-771-8444 2d Business code (see instructions) 325100

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.	10/09/2023	NANCY KEENE
	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		3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 425
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) 277 6a(2) 250 6b 2 6c 143 6d 395 6e 3 6f 398 6g 380 6h 44
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2S 2T 3H 3D b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 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 DTM COMPANIES 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 DAN T. MOORE COMPANY	D Employer Identification Number (EIN) 34-1082874

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

(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)

MARINER WEALTH ADVISORS

20-4553256

(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	INVESTMENT ADVISOR	49221	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PEASE CPAS

36-4267431

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	ACCOUNTANT/AUDITOR	7460	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 60 64 65	RECORDKEEPER	7014	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	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.	
AMCENT INFL ADJBD R5 - AMERICAN CE 44-0619208	0.05%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	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.	
DODGE & COX STOCK I - DST ASSET MA 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	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.	
NORTHERN SM CAP CORE - THE NORTHER 50 SOUTH LASALLE STREET CHICAGO, IL 60603	0.10%	

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 INVESTMENTS INSTITUTIONAL	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.	
PUTNAM STABLE VALUE ONE POST OFFICE SQUARE BOSTON, MA 02109	0.75%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 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 DTM COMPANIES 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 DAN T. MOORE COMPANY		
		D Employer Identification Number (EIN) 34-1082874

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: PUTNAM STABLE VALUE		
b Name of sponsor of entity listed in (a): PUTNAM FIDUCIARY TRUST COMPANY		
c EIN-PN 04-3159710-202	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1879434
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

Part II Information on Participating Plans (to be completed by DFEs)

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 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>DTM COMPANIES 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DAN T. MOORE COMPANY</u>	D Employer Identification Number (EIN) <u>34-1082874</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	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	202959	73921
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants).....	1c(7)	0	0
(8) Participant loans.....	1c(8)	394900	403673
(9) Value of interest in common/collective trusts.....	1c(9)	891702	1879434
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts.....	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	25253593	19130212
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
(15) Other	1c(15)	0	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	26743154	21487240

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	26743154	21487240
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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:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	542215	
(B) Participants.....	2a(1)(B)	1392925	
(C) Others (including rollovers).....	2a(1)(C)	26127	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1961267
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	990	
(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)	19379	
(F) Other.....	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		20369
(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)	1419781	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1419781
(3) Rents.....	2b(3)		0
(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)		
(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)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		30365
(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)		-6452803
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		-3021021
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2168772	
(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)		2168772
f Corrective distributions (see instructions)	2f		1180
g Certain deemed distributions of participant loans (see instructions)	2g		1246
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	63695	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		63695
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2234893
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-5255914
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: PEASEBELL CPA'S LLC

(2) EIN: 36-4267431

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		214834

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n		X	

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

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan DTM COMPANIES 401(K) PLAN		B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 DAN T. MOORE COMPANY		D Employer Identification Number (EIN) 34-1082874
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): 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

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 _____

DTM COMPANIES 401(K) PLAN

FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

DECEMBER 31, 2022 AND 2021



Financial Statements and Supplementary Information

DTM COMPANIES 401(K) PLAN

DECEMBER 31, 2022 AND 2021

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Pease Bell CPAs, LLC
peasebell.com

INDEPENDENT AUDITOR'S REPORT

The Plan Administrator of the
DTM Companies 401(k) Plan

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

We have performed audits of the accompanying financial statements of DTM Companies 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the 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 audits of the 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 audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification 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 5 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits 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 agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about DTM Companies 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 DTM Companies 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 DTM Companies 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, 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.

Supplemental Schedules Required by ERISA

The supplemental Schedule of Assets (Held at End of Year) and 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).

Pease Bell CPAs, LLC

Cleveland, Ohio
October 3, 2023

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

ANNUAL REPORT – INDEX

DTM COMPANIES 401(K) PLAN

December 31, 2022 and 2021

The following financial statements of the DTM Companies 401(k) Plan are included herewith:

Statements of Net Assets Available for Benefits - December 31, 2022 and 2021

Statement of Changes in Net Assets Available for Benefits - Year Ended December 31, 2022

Notes to Financial Statements

The following supplemental schedules of the DTM Companies 401(k) Plan included in the Annual Report of the Plan on Form 5500 for the year ended December 31, 2022 are included herewith:

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

All other supplemental schedules and notes for which provision is made in the applicable rules and regulations of the Department of Labor Regulations are not required under the related instructions or are inapplicable, and therefore, have been omitted.

DTM COMPANIES 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Investments, at fair value:		
Participant directed investments	\$ 21,083,567	\$ 26,348,254
Receivables:		
Participant notes receivable	<u>403,673</u>	<u>394,900</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 21,487,240</u></u>	<u><u>\$ 26,743,154</u></u>

See notes to financial statements.

DTM COMPANIES 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2022

ADDITIONS

Additions to net assets attributed to:

Investment income:

Dividends and interest \$ 1,451,136

Contributions:

Participant 1,392,925

Employer matching 542,215

Rollover 26,127

Interest income on participant notes receivable 19,379

TOTAL ADDITIONS 3,431,782

DEDUCTIONS

Deductions from net assets attributed to:

Net depreciation in fair value of investments 6,452,803

Benefits paid to participants 2,171,198

Administrative expenses 63,695

TOTAL DEDUCTIONS 8,687,696

NET DECREASE (5,255,914)

NET ASSETS AVAILABLE FOR BENEFITS:

BEGINNING OF YEAR 26,743,154

END OF YEAR \$ 21,487,240

See notes to financial statements.

DTM COMPANIES 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 1 – DESCRIPTION OF PLAN

The following description of the DTM Companies 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan covering substantially all employees of the Dan T. Moore group of companies (the "Companies" or "Employer"). The participating employers include Dan T. Moore Company; Cleveland Industrial Innovation Center Ltd; Delaware Dynamics, LLC; Delaware Dynamics Michigan, LLC; Impact Armor Technologies LLC; Merlin Services LLC; Polyfill LLC; Soundwich, Inc.; Monticello Industrial, LLC; Gem Tool, LLC; Petfiber, LLC; Metal Matrix Innovations, LLC; and Motion Technical Sales, LLC, beginning in 2022. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility: An employee must be at least 21 years of age and have completed three months of service to be eligible to become a participant in the Plan. Residents of Puerto Rico, employees whose employment is covered by a collective bargaining agreement, and nonresident aliens with no income from a U.S. source are not eligible to participate in the Plan. Employees may enter the Plan on the first day of the quarter following completion of the service requirement.

Contributions: Once eligible, the Plan provides for automatic enrollment and, accordingly, employees are treated as having elected to contribute 3% of their earnings as a pre-tax 401(k) contribution unless an election is made for a different amount, or an election is made not to participate. Automatic 1% contribution increases are provided on the participant's plan entry anniversary each calendar year, up to 7%, unless otherwise elected or changed by the participant. Participants may make voluntary pre-tax or after-tax (Roth) contributions, by means of a salary deferral agreement of up to 100% of their compensation, subject to IRS limitations for the Plan year. Plan participants over the age of 50 are also permitted to make additional pre-tax and Roth catch-up contributions to a maximum of \$6,500 in 2022. The Plan also permits rollover contributions from other qualified pre-tax retirement plans. Participants direct the investment of contributions into various investment options offered by the Plan. Employer matching contributions are equal to 50% of the first 7% of employee deferrals. The Companies may also make discretionary matching contributions which are determined annually and announced in advance of each Plan year. No discretionary matching contributions were made in 2022.

Participant accounts: Each participant's account is credited with the participant's contributions and an allocation of (a) the employer contributions, if any, and (b) plan earnings, and is charged with an allocation of administrative expenses. Allocations are based on participant compensation or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting: Participants are immediately vested in their voluntary contributions, plus actual earnings thereon. Vesting in employer matching and discretionary matching contributions is based on years of service with the Companies, based on the following schedule:

<u>Years of Service</u>	<u>Vesting</u>
1	20%
2	40%
3	60%
4	80%
5 or more	100%

Participant notes receivable: The Plan allows participants to obtain loans from the Plan. Loans are subject to the following general provisions: the maximum amount of loans outstanding is equal to the lesser of \$50,000 or 50% of the participant's account balance with a minimum of \$1,000, the term of any loan may not exceed five years unless the purpose of the loan is to purchase the participant's primary residence, in which case the loan is limited to a term of 10 years. The loans are secured by the participant's entire account balance. The interest rate for each loan is based on the bank's prime lending rate (7.50% and 3.25% at December 31, 2022 and 2021, respectively) on the loan issuance date, plus 1.0%. Principal and interest is paid ratably through biweekly payroll deductions.

If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

Payment of benefits: Upon termination of service due to death, disability, or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account or payment in annual installments not to extend past the lives or life expectancies of the participant and spouse. For termination of service due to other reasons, a participant will also receive the value of the vested interest in his or her account as a lump-sum distribution. In the case of hardship, a participant may apply for a distribution as described in the Plan agreement. Lump-sum distributions are required if the vested balance is \$1,000 or less. Actively employed participants may begin receiving distributions of pre-tax contributions at age 59½.

Forfeited accounts: Forfeited nonvested accounts totaled \$266,030 and \$270,824 at December 31, 2022 and 2021, respectively. During 2022 and 2021, \$44,045 and \$105,983, respectively, were forfeited from participants' accounts. Forfeitures of Company matching contributions were used to reduce Plan expenses by \$58,060 and \$52,452 in 2022 and 2021, respectively.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting: The financial statements are prepared on the accrual basis of accounting.

Use of estimates: The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Participant notes receivable: Participant notes receivable are recorded at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant notes receivable are written off when deemed uncollectible.

Investment valuation and income recognition: Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants as of the measurement date. See Note 3, *Fair Value Measurements*, for discussion of fair value measurements.

Purchases and sales of investments, including gains or losses, are recorded on a trade-date basis. Interest income is recorded when earned, and dividends are recorded on the ex-dividend date. Capital gain distributions are included in dividend income. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Benefit payments: Benefit payments to participants are recorded when paid.

Administrative expenses: Substantially all administrative expenses of the Plan are paid by the Plan and are included in the statement of changes in net assets available for benefits.

Subsequent events: In preparing the financial statements, management has evaluated events and transactions for potential recognition or disclosure through October 3, 2023, the date the financial statements were available to be issued.

NOTE 3 – FAIR VALUE MEASUREMENTS

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

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

Level 2 – inputs to the valuation methodology include:

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

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

Level 3 – inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

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

1. *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 U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively-traded.
2. *Investments measured at net asset value*: A common/collective trust stable value fund which is composed primarily of fully benefit-responsive investment contracts. This fund is valued at the net asset value of units of the common/collective trust. The net asset value as provided by the trustee is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported net asset value. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the collective trust, the issuer reserves the right to require 12 months notification in order to ensure that securities liquidations will be carried out in an orderly business manner. There were no unfunded commitments relating to this type of investment.

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. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

Assets at Fair Value as of December 31, 2022				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 19,204,133	\$ -	\$ -	\$ 19,204,133
Total assets in the fair value hierarchy	19,204,133	-	-	19,204,133
Investments measured at net asset value ^(a)	-	-	-	1,879,434
Investments at fair value	<u>\$ 19,204,133</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,083,567</u>

Assets at Fair Value as of December 31, 2021				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 25,456,552	\$ -	\$ -	\$ 25,456,552
Total assets in the fair value hierarchy	25,456,552	-	-	25,456,552
Investments measured at net asset value ^(a)	-	-	-	891,702
Investments at fair value	<u>\$ 25,456,552</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,348,254</u>

- (a) Certain investments that are measured at net asset value per share (or its equivalent) practical expedient 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 amounts presented in the statements of net assets available for benefits.

There were no transfers between levels of the fair value hierarchy during 2022 and 2021.

NOTE 4 – INCOME TAX STATUS

The trust established under the Plan, which holds the Plan's assets, is qualified pursuant to the appropriate section of the Internal Revenue Code, and accordingly, the trust's net investment income is exempt from income taxes. The Plan, as adopted, is a volume submitter plan, which does not require an application for a determination letter from the Internal Revenue Service ("IRS"). The volume submitter plan has received a favorable opinion letter from the IRS dated June 30, 2020. The Plan has not individually sought its own determination letter. The Plan administrator believes that the Plan is being operated in compliance with the applicable requirements of the Internal Revenue Code, therefore, no provision for the income taxes has been included in the Plan's financial statements.

NOTE 5 – INFORMATION CERTIFIED BY TRUSTEE

In accordance with 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator has elected to restrict the scope of the auditors' examination with regards to statements or information prepared and certified by Fidelity Management Trust Company. The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified as complete and accurate by Fidelity Management Trust Company, the trustee:

	<u>2022</u>	<u>2021</u>
Investments, at fair value	\$ 21,083,567	\$ 26,348,254
Participant notes receivable	<u>403,673</u>	<u>394,900</u>
	<u>\$ 21,487,240</u>	<u>\$ 26,743,154</u>
Additions to net assets:		
Dividends and interest	\$ 1,451,136	
Net depreciation in fair value of investments	6,452,803	
Interest income on participant notes receivable	19,379	

NOTE 6 – PARTY-IN-INTEREST TRANSACTIONS

The Plan issues loans to participants, which are secured by the balances in the participants' accounts. These transactions qualify as party-in-interest transactions.

Certain Plan investments are shares of mutual funds managed by Fidelity Investments. Fidelity Management Trust Company, a related entity, is the trustee of the Plan's investments, as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Usual and customary fees were paid by the mutual funds for the investment management services for 2022.

NOTE 7 – PROHIBITED TRANSACTIONS

During 2020, the Company failed to remit certain participant contributions to the Plan on a timely basis, as defined by the Department of Labor's Rules and Regulations under ERISA. Such contributions totaled \$56,368 for the year ended December 31, 2020, and are included in the Schedule of Delinquent Participant Contributions. The contributions were remitted to the Plan during 2020. Lost earnings related to the late remittances were credited to participant accounts in 2023.

During 2021, the Company failed to remit certain participant contributions to the Plan on a timely basis, as defined by the Department of Labor's Rules and Regulations under ERISA. Such contributions totaled \$59,326 for the year ended December 31, 2021, and are included in the Schedule of Delinquent Participant Contributions. The contributions were remitted to the Plan during 2021. Lost earnings related to the late remittances were credited to participant accounts in 2023.

During 2022, the Company failed to remit certain participant contributions to the Plan on a timely basis, as defined by the Department of Labor's Rules and Regulations under ERISA. Such contributions totaled \$99,140 for the year ended December 31, 2022, and are included in the Schedule of Delinquent Participant Contributions. The contributions were remitted to the Plan during 2023. Lost earnings related to the late remittances will be credited to participant accounts in 2023.

NOTE 8 – RISKS AND UNCERTAINTIES

The participants direct the Plan to invest in various investment securities. Investment securities are exposed to various risks such as interest rate, market value fluctuation, and credit risk. Changes in the values of investment securities occur on a daily basis and such changes could materially affect the amounts reported in the statements of net assets available for benefits.

NOTE 9 – PLAN TERMINATION

Although the Plan's management has not expressed any intent to do so, the sponsor has the right under the Plan to discontinue their contributions at any time and to terminate the Plan subject to the provisions of ERISA; however each participant would have a nonforfeitable right to his or her total account balance as of the date of termination.

DTM COMPANIES 401(K) PLAN

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

DECEMBER 31, 2022

Plan Year Affected	Participant Contributions Transferred Late to Plan	Totals That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
	Check Here if Late Participant Loan Repayments are included: ☒	Contributions Not Corrected	Contributions Corrected Outside of VFCP	Contributions Pending Correction in VFCP	
2020	\$ 56,368	\$ 56,368	\$ -	\$ -	\$ -
2021	59,326	59,326	-	-	-
2022	99,140	99,140	-	-	-
	<u>\$ 214,834</u>	<u>\$ 214,834</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The late contributions listed on Schedule H, Line 4a represent the total participant contributions that were not remitted as soon as administratively possible, as required by the Department of Labor ("DOL").

The Plan sponsor remitted the late participant contributions and loan repayments noted above during the respective Plan years ended December 31, 2022, 2021, and 2020. The Company is currently calculating lost earnings for the late contributions and loan repayments, which will be remitted to the plan in 2023. The DOL views "full correction" as the payment of late contributions and reimbursement to the Plan for lost earnings or profits.

DTM COMPANIES 401(K) PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2022

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
*	Participant notes receivable	4.25% - 8.00%	-0-	\$ 403,673
	American Century Inflation Adjusted Bond Fund Investor	Mutual Fund	**	44,185
	Allspring Special Mid Cap Value Fund Class R6	Mutual Fund	**	289,950
	Allspring Special Small Cap Value Fund Class R6	Mutual Fund	**	328,495
	Dodge & Cox Stock Fund	Mutual Fund	**	482,368
*	Fidelity 500 Index Fund - Premium Class	Mutual Fund	**	1,263,671
*	Fidelity Extended Market Index Fund	Mutual Fund	**	79,821
*	Fidelity Real Estate Investments Fund	Mutual Fund	**	62,291
*	Fidelity Government Market Premium Fund	Mutual Fund	**	73,921
*	Fidelity Blue Chip Growth Fund	Mutual Fund	**	1,456,123
*	Fidelity Emerging Markets Fund	Mutual Fund	**	141,847
*	Fidelity Freedom 2005 Fund	Mutual Fund	**	12,391
*	Fidelity Freedom 2010 Fund	Mutual Fund	**	568,796
*	Fidelity Freedom 2020 Fund	Mutual Fund	**	658,808
*	Fidelity Freedom 2025 Fund	Mutual Fund	**	2,338,033
*	Fidelity Freedom 2030 Fund	Mutual Fund	**	2,536,597
*	Fidelity Freedom 2035 Fund	Mutual Fund	**	2,264,958
*	Fidelity Freedom 2040 Fund	Mutual Fund	**	1,559,185
*	Fidelity Freedom 2045 Fund	Mutual Fund	**	940,822
*	Fidelity Freedom 2050 Fund	Mutual Fund	**	580,359
*	Fidelity Freedom 2055 Fund	Mutual Fund	**	848,337
*	Fidelity Freedom 2060 Fund	Mutual Fund	**	496,039
*	Fidelity Freedom 2065 Fund	Mutual Fund	**	30,299
*	Fidelity Global ex U.S. Index Fund - Premium Class	Mutual Fund	**	247,864
*	Fidelity Overseas Fund	Mutual Fund	**	803,655
*	Fidelity Small Cap Growth Fund	Mutual Fund	**	311,258
*	Fidelity Total Bond Fund	Mutual Fund	**	413,324
	MFS Mid Cap Growth Fund Class R6	Mutual Fund	**	263,856
	Northern Small Cap Core Fund	Mutual Fund	**	44,862
	T. Rowe Price Dividend Growth Fund Advisor Class	Mutual Fund	**	7,022
	Vanguard Materials Index Fund Admiral	Mutual Fund	**	54,996
	Putnam Stable Value Fund	Common/Collective Trust	**	1,879,434
				<u>\$ 21,487,240</u>

* Represents party-in-interest to the Plan

** Cost is not required to be disclosed for participant directed investments

See independent auditor's report.

DTM COMPANIES 401(K) PLAN

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

DECEMBER 31, 2022 AND 2021



Financial Statements and Supplementary Information

DTM COMPANIES 401(K) PLAN

DECEMBER 31, 2022 AND 2021

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Pease Bell CPAs, LLC
peasebell.com

INDEPENDENT AUDITOR'S REPORT

The Plan Administrator of the
DTM Companies 401(k) Plan

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

We have performed audits of the accompanying financial statements of DTM Companies 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the 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 audits of the 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 audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification 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 5 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits 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 agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about DTM Companies 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 DTM Companies 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 DTM Companies 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, 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.

Supplemental Schedules Required by ERISA

The supplemental Schedule of Assets (Held at End of Year) and 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).

Pease Bell CPAs, LLC

Cleveland, Ohio
October 3, 2023

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

ANNUAL REPORT – INDEX

DTM COMPANIES 401(K) PLAN

December 31, 2022 and 2021

The following financial statements of the DTM Companies 401(k) Plan are included herewith:

Statements of Net Assets Available for Benefits - December 31, 2022 and 2021

Statement of Changes in Net Assets Available for Benefits - Year Ended December 31, 2022

Notes to Financial Statements

The following supplemental schedules of the DTM Companies 401(k) Plan included in the Annual Report of the Plan on Form 5500 for the year ended December 31, 2022 are included herewith:

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

All other supplemental schedules and notes for which provision is made in the applicable rules and regulations of the Department of Labor Regulations are not required under the related instructions or are inapplicable, and therefore, have been omitted.

DTM COMPANIES 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Investments, at fair value:		
Participant directed investments	\$ 21,083,567	\$ 26,348,254
Receivables:		
Participant notes receivable	<u>403,673</u>	<u>394,900</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 21,487,240</u></u>	<u><u>\$ 26,743,154</u></u>

See notes to financial statements.

DTM COMPANIES 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2022

ADDITIONS

Additions to net assets attributed to:

Investment income:

Dividends and interest \$ 1,451,136

Contributions:

Participant 1,392,925

Employer matching 542,215

Rollover 26,127

Interest income on participant notes receivable 19,379

TOTAL ADDITIONS 3,431,782

DEDUCTIONS

Deductions from net assets attributed to:

Net depreciation in fair value of investments 6,452,803

Benefits paid to participants 2,171,198

Administrative expenses 63,695

TOTAL DEDUCTIONS 8,687,696

NET DECREASE (5,255,914)

NET ASSETS AVAILABLE FOR BENEFITS:

BEGINNING OF YEAR 26,743,154

END OF YEAR \$ 21,487,240

See notes to financial statements.

DTM COMPANIES 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 1 – DESCRIPTION OF PLAN

The following description of the DTM Companies 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan covering substantially all employees of the Dan T. Moore group of companies (the "Companies" or "Employer"). The participating employers include Dan T. Moore Company; Cleveland Industrial Innovation Center Ltd; Delaware Dynamics, LLC; Delaware Dynamics Michigan, LLC; Impact Armor Technologies LLC; Merlin Services LLC; Polyfill LLC; Soundwich, Inc.; Monticello Industrial, LLC; Gem Tool, LLC; Petfiber, LLC; Metal Matrix Innovations, LLC; and Motion Technical Sales, LLC, beginning in 2022. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility: An employee must be at least 21 years of age and have completed three months of service to be eligible to become a participant in the Plan. Residents of Puerto Rico, employees whose employment is covered by a collective bargaining agreement, and nonresident aliens with no income from a U.S. source are not eligible to participate in the Plan. Employees may enter the Plan on the first day of the quarter following completion of the service requirement.

Contributions: Once eligible, the Plan provides for automatic enrollment and, accordingly, employees are treated as having elected to contribute 3% of their earnings as a pre-tax 401(k) contribution unless an election is made for a different amount, or an election is made not to participate. Automatic 1% contribution increases are provided on the participant's plan entry anniversary each calendar year, up to 7%, unless otherwise elected or changed by the participant. Participants may make voluntary pre-tax or after-tax (Roth) contributions, by means of a salary deferral agreement of up to 100% of their compensation, subject to IRS limitations for the Plan year. Plan participants over the age of 50 are also permitted to make additional pre-tax and Roth catch-up contributions to a maximum of \$6,500 in 2022. The Plan also permits rollover contributions from other qualified pre-tax retirement plans. Participants direct the investment of contributions into various investment options offered by the Plan. Employer matching contributions are equal to 50% of the first 7% of employee deferrals. The Companies may also make discretionary matching contributions which are determined annually and announced in advance of each Plan year. No discretionary matching contributions were made in 2022.

Participant accounts: Each participant's account is credited with the participant's contributions and an allocation of (a) the employer contributions, if any, and (b) plan earnings, and is charged with an allocation of administrative expenses. Allocations are based on participant compensation or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting: Participants are immediately vested in their voluntary contributions, plus actual earnings thereon. Vesting in employer matching and discretionary matching contributions is based on years of service with the Companies, based on the following schedule:

<u>Years of Service</u>	<u>Vesting</u>
1	20%
2	40%
3	60%
4	80%
5 or more	100%

Participant notes receivable: The Plan allows participants to obtain loans from the Plan. Loans are subject to the following general provisions: the maximum amount of loans outstanding is equal to the lesser of \$50,000 or 50% of the participant's account balance with a minimum of \$1,000, the term of any loan may not exceed five years unless the purpose of the loan is to purchase the participant's primary residence, in which case the loan is limited to a term of 10 years. The loans are secured by the participant's entire account balance. The interest rate for each loan is based on the bank's prime lending rate (7.50% and 3.25% at December 31, 2022 and 2021, respectively) on the loan issuance date, plus 1.0%. Principal and interest is paid ratably through biweekly payroll deductions.

If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

Payment of benefits: Upon termination of service due to death, disability, or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account or payment in annual installments not to extend past the lives or life expectancies of the participant and spouse. For termination of service due to other reasons, a participant will also receive the value of the vested interest in his or her account as a lump-sum distribution. In the case of hardship, a participant may apply for a distribution as described in the Plan agreement. Lump-sum distributions are required if the vested balance is \$1,000 or less. Actively employed participants may begin receiving distributions of pre-tax contributions at age 59½.

Forfeited accounts: Forfeited nonvested accounts totaled \$266,030 and \$270,824 at December 31, 2022 and 2021, respectively. During 2022 and 2021, \$44,045 and \$105,983, respectively, were forfeited from participants' accounts. Forfeitures of Company matching contributions were used to reduce Plan expenses by \$58,060 and \$52,452 in 2022 and 2021, respectively.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting: The financial statements are prepared on the accrual basis of accounting.

Use of estimates: The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Participant notes receivable: Participant notes receivable are recorded at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant notes receivable are written off when deemed uncollectible.

Investment valuation and income recognition: Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants as of the measurement date. See Note 3, *Fair Value Measurements*, for discussion of fair value measurements.

Purchases and sales of investments, including gains or losses, are recorded on a trade-date basis. Interest income is recorded when earned, and dividends are recorded on the ex-dividend date. Capital gain distributions are included in dividend income. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Benefit payments: Benefit payments to participants are recorded when paid.

Administrative expenses: Substantially all administrative expenses of the Plan are paid by the Plan and are included in the statement of changes in net assets available for benefits.

Subsequent events: In preparing the financial statements, management has evaluated events and transactions for potential recognition or disclosure through October 3, 2023, the date the financial statements were available to be issued.

NOTE 3 – FAIR VALUE MEASUREMENTS

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

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

Level 2 – inputs to the valuation methodology include:

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

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

Level 3 – inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

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

1. *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 U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively-traded.
2. *Investments measured at net asset value*: A common/collective trust stable value fund which is composed primarily of fully benefit-responsive investment contracts. This fund is valued at the net asset value of units of the common/collective trust. The net asset value as provided by the trustee is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported net asset value. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the collective trust, the issuer reserves the right to require 12 months notification in order to ensure that securities liquidations will be carried out in an orderly business manner. There were no unfunded commitments relating to this type of investment.

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. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

Assets at Fair Value as of December 31, 2022				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 19,204,133	\$ -	\$ -	\$ 19,204,133
Total assets in the fair value hierarchy	19,204,133	-	-	19,204,133
Investments measured at net asset value ^(a)	-	-	-	1,879,434
Investments at fair value	<u>\$ 19,204,133</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,083,567</u>

Assets at Fair Value as of December 31, 2021				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 25,456,552	\$ -	\$ -	\$ 25,456,552
Total assets in the fair value hierarchy	25,456,552	-	-	25,456,552
Investments measured at net asset value ^(a)	-	-	-	891,702
Investments at fair value	<u>\$ 25,456,552</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,348,254</u>

- (a) Certain investments that are measured at net asset value per share (or its equivalent) practical expedient 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 amounts presented in the statements of net assets available for benefits.

There were no transfers between levels of the fair value hierarchy during 2022 and 2021.

NOTE 4 – INCOME TAX STATUS

The trust established under the Plan, which holds the Plan's assets, is qualified pursuant to the appropriate section of the Internal Revenue Code, and accordingly, the trust's net investment income is exempt from income taxes. The Plan, as adopted, is a volume submitter plan, which does not require an application for a determination letter from the Internal Revenue Service ("IRS"). The volume submitter plan has received a favorable opinion letter from the IRS dated June 30, 2020. The Plan has not individually sought its own determination letter. The Plan administrator believes that the Plan is being operated in compliance with the applicable requirements of the Internal Revenue Code, therefore, no provision for the income taxes has been included in the Plan's financial statements.

NOTE 5 – INFORMATION CERTIFIED BY TRUSTEE

In accordance with 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator has elected to restrict the scope of the auditors' examination with regards to statements or information prepared and certified by Fidelity Management Trust Company. The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified as complete and accurate by Fidelity Management Trust Company, the trustee:

	<u>2022</u>	<u>2021</u>
Investments, at fair value	\$ 21,083,567	\$ 26,348,254
Participant notes receivable	<u>403,673</u>	<u>394,900</u>
	<u>\$ 21,487,240</u>	<u>\$ 26,743,154</u>
Additions to net assets:		
Dividends and interest	\$ 1,451,136	
Net depreciation in fair value of investments	6,452,803	
Interest income on participant notes receivable	19,379	

NOTE 6 – PARTY-IN-INTEREST TRANSACTIONS

The Plan issues loans to participants, which are secured by the balances in the participants' accounts. These transactions qualify as party-in-interest transactions.

Certain Plan investments are shares of mutual funds managed by Fidelity Investments. Fidelity Management Trust Company, a related entity, is the trustee of the Plan's investments, as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Usual and customary fees were paid by the mutual funds for the investment management services for 2022.

NOTE 7 – PROHIBITED TRANSACTIONS

During 2020, the Company failed to remit certain participant contributions to the Plan on a timely basis, as defined by the Department of Labor's Rules and Regulations under ERISA. Such contributions totaled \$56,368 for the year ended December 31, 2020, and are included in the Schedule of Delinquent Participant Contributions. The contributions were remitted to the Plan during 2020. Lost earnings related to the late remittances were credited to participant accounts in 2023.

During 2021, the Company failed to remit certain participant contributions to the Plan on a timely basis, as defined by the Department of Labor's Rules and Regulations under ERISA. Such contributions totaled \$59,326 for the year ended December 31, 2021, and are included in the Schedule of Delinquent Participant Contributions. The contributions were remitted to the Plan during 2021. Lost earnings related to the late remittances were credited to participant accounts in 2023.

During 2022, the Company failed to remit certain participant contributions to the Plan on a timely basis, as defined by the Department of Labor's Rules and Regulations under ERISA. Such contributions totaled \$99,140 for the year ended December 31, 2022, and are included in the Schedule of Delinquent Participant Contributions. The contributions were remitted to the Plan during 2023. Lost earnings related to the late remittances will be credited to participant accounts in 2023.

NOTE 8 – RISKS AND UNCERTAINTIES

The participants direct the Plan to invest in various investment securities. Investment securities are exposed to various risks such as interest rate, market value fluctuation, and credit risk. Changes in the values of investment securities occur on a daily basis and such changes could materially affect the amounts reported in the statements of net assets available for benefits.

NOTE 9 – PLAN TERMINATION

Although the Plan's management has not expressed any intent to do so, the sponsor has the right under the Plan to discontinue their contributions at any time and to terminate the Plan subject to the provisions of ERISA; however each participant would have a nonforfeitable right to his or her total account balance as of the date of termination.

DTM COMPANIES 401(K) PLAN

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

DECEMBER 31, 2022

Plan Year Affected	Participant Contributions Transferred Late to Plan	Totals That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
	Check Here if Late Participant Loan Repayments are included: ☒	Contributions Not Corrected	Contributions Corrected Outside of VFCP	Contributions Pending Correction in VFCP	
2020	\$ 56,368	\$ 56,368	\$ -	\$ -	\$ -
2021	59,326	59,326	-	-	-
2022	99,140	99,140	-	-	-
	<u>\$ 214,834</u>	<u>\$ 214,834</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The late contributions listed on Schedule H, Line 4a represent the total participant contributions that were not remitted as soon as administratively possible, as required by the Department of Labor ("DOL").

The Plan sponsor remitted the late participant contributions and loan repayments noted above during the respective Plan years ended December 31, 2022, 2021, and 2020. The Company is currently calculating lost earnings for the late contributions and loan repayments, which will be remitted to the plan in 2023. The DOL views "full correction" as the payment of late contributions and reimbursement to the Plan for lost earnings or profits.

DTM COMPANIES 401(K) PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2022

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
*	Participant notes receivable	4.25% - 8.00%	-0-	\$ 403,673
	American Century Inflation Adjusted Bond Fund Investor	Mutual Fund	**	44,185
	Allspring Special Mid Cap Value Fund Class R6	Mutual Fund	**	289,950
	Allspring Special Small Cap Value Fund Class R6	Mutual Fund	**	328,495
	Dodge & Cox Stock Fund	Mutual Fund	**	482,368
*	Fidelity 500 Index Fund - Premium Class	Mutual Fund	**	1,263,671
*	Fidelity Extended Market Index Fund	Mutual Fund	**	79,821
*	Fidelity Real Estate Investments Fund	Mutual Fund	**	62,291
*	Fidelity Government Market Premium Fund	Mutual Fund	**	73,921
*	Fidelity Blue Chip Growth Fund	Mutual Fund	**	1,456,123
*	Fidelity Emerging Markets Fund	Mutual Fund	**	141,847
*	Fidelity Freedom 2005 Fund	Mutual Fund	**	12,391
*	Fidelity Freedom 2010 Fund	Mutual Fund	**	568,796
*	Fidelity Freedom 2020 Fund	Mutual Fund	**	658,808
*	Fidelity Freedom 2025 Fund	Mutual Fund	**	2,338,033
*	Fidelity Freedom 2030 Fund	Mutual Fund	**	2,536,597
*	Fidelity Freedom 2035 Fund	Mutual Fund	**	2,264,958
*	Fidelity Freedom 2040 Fund	Mutual Fund	**	1,559,185
*	Fidelity Freedom 2045 Fund	Mutual Fund	**	940,822
*	Fidelity Freedom 2050 Fund	Mutual Fund	**	580,359
*	Fidelity Freedom 2055 Fund	Mutual Fund	**	848,337
*	Fidelity Freedom 2060 Fund	Mutual Fund	**	496,039
*	Fidelity Freedom 2065 Fund	Mutual Fund	**	30,299
*	Fidelity Global ex U.S. Index Fund - Premium Class	Mutual Fund	**	247,864
*	Fidelity Overseas Fund	Mutual Fund	**	803,655
*	Fidelity Small Cap Growth Fund	Mutual Fund	**	311,258
*	Fidelity Total Bond Fund	Mutual Fund	**	413,324
	MFS Mid Cap Growth Fund Class R6	Mutual Fund	**	263,856
	Northern Small Cap Core Fund	Mutual Fund	**	44,862
	T. Rowe Price Dividend Growth Fund Advisor Class	Mutual Fund	**	7,022
	Vanguard Materials Index Fund Admiral	Mutual Fund	**	54,996
	Putnam Stable Value Fund	Common/Collective Trust	**	1,879,434
				<u>\$ 21,487,240</u>

* Represents party-in-interest to the Plan

** Cost is not required to be disclosed for participant directed investments

See independent auditor's report.

DTM COMPANIES 401(K) PLAN

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

DECEMBER 31, 2022 AND 2021



Financial Statements and Supplementary Information

DTM COMPANIES 401(K) PLAN

DECEMBER 31, 2022 AND 2021

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Pease Bell CPAs, LLC
peasebell.com

INDEPENDENT AUDITOR'S REPORT

The Plan Administrator of the
DTM Companies 401(k) Plan

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

We have performed audits of the accompanying financial statements of DTM Companies 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the 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 audits of the 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 audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification 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 5 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits 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 agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about DTM Companies 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 DTM Companies 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 DTM Companies 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, 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.

Supplemental Schedules Required by ERISA

The supplemental Schedule of Assets (Held at End of Year) and 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).

Pease Bell CPAs, LLC

Cleveland, Ohio
October 3, 2023

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

ANNUAL REPORT – INDEX

DTM COMPANIES 401(K) PLAN

December 31, 2022 and 2021

The following financial statements of the DTM Companies 401(k) Plan are included herewith:

Statements of Net Assets Available for Benefits - December 31, 2022 and 2021

Statement of Changes in Net Assets Available for Benefits - Year Ended December 31, 2022

Notes to Financial Statements

The following supplemental schedules of the DTM Companies 401(k) Plan included in the Annual Report of the Plan on Form 5500 for the year ended December 31, 2022 are included herewith:

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

All other supplemental schedules and notes for which provision is made in the applicable rules and regulations of the Department of Labor Regulations are not required under the related instructions or are inapplicable, and therefore, have been omitted.

DTM COMPANIES 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Investments, at fair value:		
Participant directed investments	\$ 21,083,567	\$ 26,348,254
Receivables:		
Participant notes receivable	<u>403,673</u>	<u>394,900</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 21,487,240</u></u>	<u><u>\$ 26,743,154</u></u>

See notes to financial statements.

DTM COMPANIES 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2022

ADDITIONS

Additions to net assets attributed to:

Investment income:

Dividends and interest \$ 1,451,136

Contributions:

Participant 1,392,925

Employer matching 542,215

Rollover 26,127

Interest income on participant notes receivable 19,379

TOTAL ADDITIONS 3,431,782

DEDUCTIONS

Deductions from net assets attributed to:

Net depreciation in fair value of investments 6,452,803

Benefits paid to participants 2,171,198

Administrative expenses 63,695

TOTAL DEDUCTIONS 8,687,696

NET DECREASE (5,255,914)

NET ASSETS AVAILABLE FOR BENEFITS:

BEGINNING OF YEAR 26,743,154

END OF YEAR \$ 21,487,240

See notes to financial statements.

DTM COMPANIES 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 1 – DESCRIPTION OF PLAN

The following description of the DTM Companies 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan covering substantially all employees of the Dan T. Moore group of companies (the "Companies" or "Employer"). The participating employers include Dan T. Moore Company; Cleveland Industrial Innovation Center Ltd; Delaware Dynamics, LLC; Delaware Dynamics Michigan, LLC; Impact Armor Technologies LLC; Merlin Services LLC; Polyfill LLC; Soundwich, Inc.; Monticello Industrial, LLC; Gem Tool, LLC; Petfiber, LLC; Metal Matrix Innovations, LLC; and Motion Technical Sales, LLC, beginning in 2022. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility: An employee must be at least 21 years of age and have completed three months of service to be eligible to become a participant in the Plan. Residents of Puerto Rico, employees whose employment is covered by a collective bargaining agreement, and nonresident aliens with no income from a U.S. source are not eligible to participate in the Plan. Employees may enter the Plan on the first day of the quarter following completion of the service requirement.

Contributions: Once eligible, the Plan provides for automatic enrollment and, accordingly, employees are treated as having elected to contribute 3% of their earnings as a pre-tax 401(k) contribution unless an election is made for a different amount, or an election is made not to participate. Automatic 1% contribution increases are provided on the participant's plan entry anniversary each calendar year, up to 7%, unless otherwise elected or changed by the participant. Participants may make voluntary pre-tax or after-tax (Roth) contributions, by means of a salary deferral agreement of up to 100% of their compensation, subject to IRS limitations for the Plan year. Plan participants over the age of 50 are also permitted to make additional pre-tax and Roth catch-up contributions to a maximum of \$6,500 in 2022. The Plan also permits rollover contributions from other qualified pre-tax retirement plans. Participants direct the investment of contributions into various investment options offered by the Plan. Employer matching contributions are equal to 50% of the first 7% of employee deferrals. The Companies may also make discretionary matching contributions which are determined annually and announced in advance of each Plan year. No discretionary matching contributions were made in 2022.

Participant accounts: Each participant's account is credited with the participant's contributions and an allocation of (a) the employer contributions, if any, and (b) plan earnings, and is charged with an allocation of administrative expenses. Allocations are based on participant compensation or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting: Participants are immediately vested in their voluntary contributions, plus actual earnings thereon. Vesting in employer matching and discretionary matching contributions is based on years of service with the Companies, based on the following schedule:

<u>Years of Service</u>	<u>Vesting</u>
1	20%
2	40%
3	60%
4	80%
5 or more	100%

Participant notes receivable: The Plan allows participants to obtain loans from the Plan. Loans are subject to the following general provisions: the maximum amount of loans outstanding is equal to the lesser of \$50,000 or 50% of the participant's account balance with a minimum of \$1,000, the term of any loan may not exceed five years unless the purpose of the loan is to purchase the participant's primary residence, in which case the loan is limited to a term of 10 years. The loans are secured by the participant's entire account balance. The interest rate for each loan is based on the bank's prime lending rate (7.50% and 3.25% at December 31, 2022 and 2021, respectively) on the loan issuance date, plus 1.0%. Principal and interest is paid ratably through biweekly payroll deductions.

If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

Payment of benefits: Upon termination of service due to death, disability, or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account or payment in annual installments not to extend past the lives or life expectancies of the participant and spouse. For termination of service due to other reasons, a participant will also receive the value of the vested interest in his or her account as a lump-sum distribution. In the case of hardship, a participant may apply for a distribution as described in the Plan agreement. Lump-sum distributions are required if the vested balance is \$1,000 or less. Actively employed participants may begin receiving distributions of pre-tax contributions at age 59½.

Forfeited accounts: Forfeited nonvested accounts totaled \$266,030 and \$270,824 at December 31, 2022 and 2021, respectively. During 2022 and 2021, \$44,045 and \$105,983, respectively, were forfeited from participants' accounts. Forfeitures of Company matching contributions were used to reduce Plan expenses by \$58,060 and \$52,452 in 2022 and 2021, respectively.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting: The financial statements are prepared on the accrual basis of accounting.

Use of estimates: The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Participant notes receivable: Participant notes receivable are recorded at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant notes receivable are written off when deemed uncollectible.

Investment valuation and income recognition: Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants as of the measurement date. See Note 3, *Fair Value Measurements*, for discussion of fair value measurements.

Purchases and sales of investments, including gains or losses, are recorded on a trade-date basis. Interest income is recorded when earned, and dividends are recorded on the ex-dividend date. Capital gain distributions are included in dividend income. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Benefit payments: Benefit payments to participants are recorded when paid.

Administrative expenses: Substantially all administrative expenses of the Plan are paid by the Plan and are included in the statement of changes in net assets available for benefits.

Subsequent events: In preparing the financial statements, management has evaluated events and transactions for potential recognition or disclosure through October 3, 2023, the date the financial statements were available to be issued.

NOTE 3 – FAIR VALUE MEASUREMENTS

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

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

Level 2 – inputs to the valuation methodology include:

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

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

Level 3 – inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

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

1. *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 U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively-traded.
2. *Investments measured at net asset value*: A common/collective trust stable value fund which is composed primarily of fully benefit-responsive investment contracts. This fund is valued at the net asset value of units of the common/collective trust. The net asset value as provided by the trustee is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported net asset value. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the collective trust, the issuer reserves the right to require 12 months notification in order to ensure that securities liquidations will be carried out in an orderly business manner. There were no unfunded commitments relating to this type of investment.

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. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

Assets at Fair Value as of December 31, 2022				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 19,204,133	\$ -	\$ -	\$ 19,204,133
Total assets in the fair value hierarchy	19,204,133	-	-	19,204,133
Investments measured at net asset value ^(a)	-	-	-	1,879,434
Investments at fair value	<u>\$ 19,204,133</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,083,567</u>

Assets at Fair Value as of December 31, 2021				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 25,456,552	\$ -	\$ -	\$ 25,456,552
Total assets in the fair value hierarchy	25,456,552	-	-	25,456,552
Investments measured at net asset value ^(a)	-	-	-	891,702
Investments at fair value	<u>\$ 25,456,552</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,348,254</u>

- (a) Certain investments that are measured at net asset value per share (or its equivalent) practical expedient 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 amounts presented in the statements of net assets available for benefits.

There were no transfers between levels of the fair value hierarchy during 2022 and 2021.

NOTE 4 – INCOME TAX STATUS

The trust established under the Plan, which holds the Plan's assets, is qualified pursuant to the appropriate section of the Internal Revenue Code, and accordingly, the trust's net investment income is exempt from income taxes. The Plan, as adopted, is a volume submitter plan, which does not require an application for a determination letter from the Internal Revenue Service ("IRS"). The volume submitter plan has received a favorable opinion letter from the IRS dated June 30, 2020. The Plan has not individually sought its own determination letter. The Plan administrator believes that the Plan is being operated in compliance with the applicable requirements of the Internal Revenue Code, therefore, no provision for the income taxes has been included in the Plan's financial statements.

NOTE 5 – INFORMATION CERTIFIED BY TRUSTEE

In accordance with 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator has elected to restrict the scope of the auditors' examination with regards to statements or information prepared and certified by Fidelity Management Trust Company. The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified as complete and accurate by Fidelity Management Trust Company, the trustee:

	<u>2022</u>	<u>2021</u>
Investments, at fair value	\$ 21,083,567	\$ 26,348,254
Participant notes receivable	<u>403,673</u>	<u>394,900</u>
	<u>\$ 21,487,240</u>	<u>\$ 26,743,154</u>
Additions to net assets:		
Dividends and interest	\$ 1,451,136	
Net depreciation in fair value of investments	6,452,803	
Interest income on participant notes receivable	19,379	

NOTE 6 – PARTY-IN-INTEREST TRANSACTIONS

The Plan issues loans to participants, which are secured by the balances in the participants' accounts. These transactions qualify as party-in-interest transactions.

Certain Plan investments are shares of mutual funds managed by Fidelity Investments. Fidelity Management Trust Company, a related entity, is the trustee of the Plan's investments, as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Usual and customary fees were paid by the mutual funds for the investment management services for 2022.

NOTE 7 – PROHIBITED TRANSACTIONS

During 2020, the Company failed to remit certain participant contributions to the Plan on a timely basis, as defined by the Department of Labor's Rules and Regulations under ERISA. Such contributions totaled \$56,368 for the year ended December 31, 2020, and are included in the Schedule of Delinquent Participant Contributions. The contributions were remitted to the Plan during 2020. Lost earnings related to the late remittances were credited to participant accounts in 2023.

During 2021, the Company failed to remit certain participant contributions to the Plan on a timely basis, as defined by the Department of Labor's Rules and Regulations under ERISA. Such contributions totaled \$59,326 for the year ended December 31, 2021, and are included in the Schedule of Delinquent Participant Contributions. The contributions were remitted to the Plan during 2021. Lost earnings related to the late remittances were credited to participant accounts in 2023.

During 2022, the Company failed to remit certain participant contributions to the Plan on a timely basis, as defined by the Department of Labor's Rules and Regulations under ERISA. Such contributions totaled \$99,140 for the year ended December 31, 2022, and are included in the Schedule of Delinquent Participant Contributions. The contributions were remitted to the Plan during 2023. Lost earnings related to the late remittances will be credited to participant accounts in 2023.

NOTE 8 – RISKS AND UNCERTAINTIES

The participants direct the Plan to invest in various investment securities. Investment securities are exposed to various risks such as interest rate, market value fluctuation, and credit risk. Changes in the values of investment securities occur on a daily basis and such changes could materially affect the amounts reported in the statements of net assets available for benefits.

NOTE 9 – PLAN TERMINATION

Although the Plan's management has not expressed any intent to do so, the sponsor has the right under the Plan to discontinue their contributions at any time and to terminate the Plan subject to the provisions of ERISA; however each participant would have a nonforfeitable right to his or her total account balance as of the date of termination.

DTM COMPANIES 401(K) PLAN

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

DECEMBER 31, 2022

Plan Year Affected	Participant Contributions Transferred Late to Plan	Totals That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
	Check Here if Late Participant Loan Repayments are included: ☒	Contributions Not Corrected	Contributions Corrected Outside of VFCP	Contributions Pending Correction in VFCP	
2020	\$ 56,368	\$ 56,368	\$ -	\$ -	\$ -
2021	59,326	59,326	-	-	-
2022	99,140	99,140	-	-	-
	<u>\$ 214,834</u>	<u>\$ 214,834</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The late contributions listed on Schedule H, Line 4a represent the total participant contributions that were not remitted as soon as administratively possible, as required by the Department of Labor ("DOL").

The Plan sponsor remitted the late participant contributions and loan repayments noted above during the respective Plan years ended December 31, 2022, 2021, and 2020. The Company is currently calculating lost earnings for the late contributions and loan repayments, which will be remitted to the plan in 2023. The DOL views "full correction" as the payment of late contributions and reimbursement to the Plan for lost earnings or profits.

DTM COMPANIES 401(K) PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2022

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
*	Participant notes receivable	4.25% - 8.00%	-0-	\$ 403,673
	American Century Inflation Adjusted Bond Fund Investor	Mutual Fund	**	44,185
	Allspring Special Mid Cap Value Fund Class R6	Mutual Fund	**	289,950
	Allspring Special Small Cap Value Fund Class R6	Mutual Fund	**	328,495
	Dodge & Cox Stock Fund	Mutual Fund	**	482,368
*	Fidelity 500 Index Fund - Premium Class	Mutual Fund	**	1,263,671
*	Fidelity Extended Market Index Fund	Mutual Fund	**	79,821
*	Fidelity Real Estate Investments Fund	Mutual Fund	**	62,291
*	Fidelity Government Market Premium Fund	Mutual Fund	**	73,921
*	Fidelity Blue Chip Growth Fund	Mutual Fund	**	1,456,123
*	Fidelity Emerging Markets Fund	Mutual Fund	**	141,847
*	Fidelity Freedom 2005 Fund	Mutual Fund	**	12,391
*	Fidelity Freedom 2010 Fund	Mutual Fund	**	568,796
*	Fidelity Freedom 2020 Fund	Mutual Fund	**	658,808
*	Fidelity Freedom 2025 Fund	Mutual Fund	**	2,338,033
*	Fidelity Freedom 2030 Fund	Mutual Fund	**	2,536,597
*	Fidelity Freedom 2035 Fund	Mutual Fund	**	2,264,958
*	Fidelity Freedom 2040 Fund	Mutual Fund	**	1,559,185
*	Fidelity Freedom 2045 Fund	Mutual Fund	**	940,822
*	Fidelity Freedom 2050 Fund	Mutual Fund	**	580,359
*	Fidelity Freedom 2055 Fund	Mutual Fund	**	848,337
*	Fidelity Freedom 2060 Fund	Mutual Fund	**	496,039
*	Fidelity Freedom 2065 Fund	Mutual Fund	**	30,299
*	Fidelity Global ex U.S. Index Fund - Premium Class	Mutual Fund	**	247,864
*	Fidelity Overseas Fund	Mutual Fund	**	803,655
*	Fidelity Small Cap Growth Fund	Mutual Fund	**	311,258
*	Fidelity Total Bond Fund	Mutual Fund	**	413,324
	MFS Mid Cap Growth Fund Class R6	Mutual Fund	**	263,856
	Northern Small Cap Core Fund	Mutual Fund	**	44,862
	T. Rowe Price Dividend Growth Fund Advisor Class	Mutual Fund	**	7,022
	Vanguard Materials Index Fund Admiral	Mutual Fund	**	54,996
	Putnam Stable Value Fund	Common/Collective Trust	**	1,879,434
				<u>\$ 21,487,240</u>

* Represents party-in-interest to the Plan

** Cost is not required to be disclosed for participant directed investments

See independent auditor's report.