

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 BMT AEROSPACE USA, INC. EMPLOYEE'S 401(K) PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 01/01/1990
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) BMT AEROSPACE USA, INC. 18559 MALYN BLVD FRASER, MI 48026	2b Employer Identification Number (EIN) 26-0572921 2c Plan Sponsor's telephone number 586-285-7700 2d Business code (see instructions) 336410

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.	10/16/2023	EMILY BERGER
	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	5 192
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) 167 6a(2) 178 6b 0 6c 27 6d 205 6e 0 6f 205 6g 152 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 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 BMT AEROSPACE USA, INC. EMPLOYEE'S 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BMT AEROSPACE USA, INC.	D Employer Identification Number (EIN) 26-0572921	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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	1488	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY 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.	
AM CENT EQUITY INC - AMERICAN CENT 44-0619208	0.35%	
(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.	
AM CENT SMCAP VAL R5 - AMERICAN CE 44-0619208	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY 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.	
BROWN SMALL CO INV - COMMONWEALTH 8730 STONY POINT PARKWAY,SUITE 205 RICHMOND, VA 23235	0.40%	

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.
COHEN & STEERS RLTY - DST ASSET MA 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.40%	
(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.
COL ACORN INTL I - COLUMBIA MGT IN PO BOX 219104 KANSAS CITY, MO 64121-9104	0.40%	
(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.
COL STRAT INCOME ADV - COLUMBIA MG 14785 PRESTON ROAD SUITE 1000 DALLAS, TX 75254	0.25%	

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.	
CRLN S MID CAP I - U.S. BANK N.A 31-0841368	0.40%	
(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.	
HEARTLAND VAL PLS IV - ALPS FUND S 20-3247785	0.50%	
(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.	
INVS DEVELOP MKT A - INVESCO INVES 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.50%	

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.	
INVS DIVRS DIVD INV - INVESCO INVE 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.50%	
(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.	
J H OVERSEAS S - JANUS HENDERSON S 151 DETROIT STREET DENVER, CO 80206	0.50%	
(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.	
M&N PROBLND MAXTRM S - BNY MELLON 301 BELLEVUE PARKWAY WILMINGTON, DE 19809	0.40%	

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.	
MFS VALUE R3 - MFS SERVICE CENTER 04-2865649	0.50%	
(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.	
MS W LARGE CAP GR R1 - NYLIM SERVI 52-2206685	0.35%	
(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.	
MSIF DISCOVERY A - DST ASSET MANAG 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.40%	

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.	
NUVEEN REAL ESTATE A - DST ASSET M 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.50%	
(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.	
OAKMARK EQ & INC INV - DST ASSET M 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.35%	
(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.	
OAKMARK INTL INV - DST ASSET MANAG 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.35%	

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.	
PARNASSUS CORE EQ IV - ULTIMUS FUN 31-1663251	0.40%	
(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.	
PIMCO TOT RETURN ADM - DST ASSET M 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.25%	
(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.	
ROYCE PA MUTUAL SVC - DST ASSET MA 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.45%	

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.	
TRP EQUITY INC ADV - T. ROWE PRICE 52-2269240	0.40%	
(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.	
TRP UST INTM IDX INV - T. ROWE PRI 52-2269240	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
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.	
VRTS C MDCP VAL EQ I - VIRTUS FUND 4400 COMPUTER DRIVE WESTBOROUGH, MA 01581	0.40%	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>BMT AEROSPACE USA, INC. EMPLOYEE'S 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>BMT AEROSPACE USA, INC.</u>	D Employer Identification Number (EIN) <u>26-0572921</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	143
(2) Participant contributions.....	1b(2)	0	887
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	922817	1085194
(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)	115579	137191
(9) Value of interest in common/collective trusts.....	1c(9)	0	0
(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)	10746893	8139728
(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	11785289	9363143

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	11785289	9363143
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	161127	
(B) Participants	2a(1)(B)	783272	
(C) Others (including rollovers)	2a(1)(C)	20366	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		964765

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	13827	
(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)	5604	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		19431

(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)	535778	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		535778

(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)		0

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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(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)		-2887581
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		-1367607
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1052546	
(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)		1052546
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
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)	505	
(4) Other	2i(4)	1488	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		1993
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1054539
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-2422146
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: **REHMANN ROBSON LLC**

(2) EIN: **38-3635706**

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		33201

	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 BMT AEROSPACE USA, INC. EMPLOYEE'S 401(K) PLAN		B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 BMT AEROSPACE USA, INC.		D Employer Identification Number (EIN) 26-0572921
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 _____

File Message Tell me what you want to do...

Ignore Delete Reply Reply Forward Meeting IM More

His Worked To Manager Done Create New

Team Email Reply & Delete

Move Move OneNote Actions

Assign Mark Categorize Follow Translate Find Related Select Zoom Zoom Send to OneNote Viva Insights

Policy Unread Tags Editing

Thu 10/5/2023 10:31 AM

Justin Masters <Justin.Masters@rehmann.com>

RE: BMT EB Audit Open Items

To Emily Berger; Shelby Oakes

Cc Tim Holt; Michael Wilson

You replied to this message on 10/5/2023 11:57 AM.

Bing Maps Get more apps

CAUTION: This email originated from outside of the BMT Group. Do not click links or open attachments unless you recognize the sender and know the content is safe. Please report all suspicious emails to infosec@bmt.bc as an attachment.

Emily,

I believe Shelby is out of pocket most of today, however, for Part III Accountant's Opinion within Schedule H in the Form 5500 Draft, the below image has the information that should be filled out. We will review the draft 5500 with that in there to make sure the correct information is there for eventual filing once we issue the financial statement with audit report. Once we are done with the audit and issue the report with the financial statements, you will attach that to the Form 5500 for filing. Please feel free to give me a call today if you have any questions.

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 CPA 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(b). Check box (3) if pursuant to neither.
	(1) ☒ DOL Regulation 2020.103-8 (2) ☐ DOL Regulation 2020.103-12(b) (3) ☐ neither DOL Regulation 2020.103-8 nor DOL Regulation 2020.103-12(b)
c	Enter the name and EIN of the accountant (or accounting firm) below:
	(1) Name: <u>Rehmann Robinson LLC</u> (2) EIN: <u>28-3030705</u>
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.

Justin Masters, CPA
Assurance Principal
Assurance & Financial Reporting

<http://www.rehmann.com/> style="position:absolute;margin-left:0;margin-top:9.6pt;width:80.4pt;height:19.6pt;z-index:251659264;visibility:visible;mso-wrap-style:square;mso-width-percent:0;mso-height-percent:0;mso-wrap-distance-left:9pt;mso-wrap-distance-top:0;mso-wrap-distance-right:9pt;mso-wrap-distance-bottom:0;mso-position-horizontal:absolute;mso-position-horizontal-relative:text;mso-position-vertical:absolute;mso-position-vertical-relative:text;mso-width-percent:0;mso-height-percent:0;mso-width-relative:page;mso-height-relative:page" o:buttons="t">

1500 W. Big Beaver | 2nd Floor | Troy, MI | 48064
Phone: 248.614.6428 | Mobile: 810.531.7313 | Fax: 248.952.5750
Justin.Masters@rehmann.com [Subscribe and stay connected](#)

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From: Emily Berger <Emily.Berger@bmtaerospace.com>

Emily Berger

From: Justin Masters <Justin.Masters@rehmann.com>
Sent: Thursday, October 5, 2023 1:07 PM
To: Emily Berger; Shelby Oakes
Cc: Tim Hall; Michael Wilson
Subject: RE: BMT EB Audit Open Items

CAUTION: This email originated from outside of the BMT Group. Do not click links or open attachments unless you recognize the sender and know the content is safe. Please report all suspicious emails to infosec@bmt.be as an attachment.

Hi Emily,

Yes, the schedule of assets held at year end is a supplemental schedule that will be attached to the financial statements. When we are done drafting the financial statements, you will get a copy to review as part of your review and approval process before we issue the report.

Justin Masters, CPA
Assurance Principal
Assurance & Financial Reporting

<http://www.rehmann.com/>" style='position:absolute;margin-left:0;margin-top:9.6pt;width:80.4pt;height:19.6pt;z-index:251659264;visibility:visible;mso-wrap-style:square;mso-width-percent:0;mso-height-percent:0;mso-wrap-distance-left:9pt;mso-wrap-distance-top:0;mso-wrap-distance-right:9pt;mso-wrap-distance-bottom:0;mso-position-horizontal:absolute;mso-position-horizontal-relative:text;mso-position-vertical:absolute;mso-position-vertical-relative:text;mso-width-percent:0;mso-height-percent:0;mso-width-relative:page;mso-height-relative:page' o:button="t">

1500 W. Big Beaver | 2nd Floor | Troy, MI | 48084
Phone: 248.614.6428 | Mobile: 810.531.7313 | Fax: 248.952.5750
Justin.Masters@rehmann.com | [Subscribe and stay connected](#)

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From: Emily Berger <Emily.Berger@bmtaerospace.com>
Sent: Thursday, October 5, 2023 11:57 AM
To: Justin Masters <Justin.Masters@rehmann.com>; Shelby Oakes <shelby.oakes@rehmann.com>
Cc: Tim Hall <Tim.Hall@bmtaerospace.com>; Michael Wilson <Michael.Wilson@bmtaerospace.com>
Subject: RE: BMT EB Audit Open Items

Justin-

A schedule of assets is also requested. Is this something you can provide? Please advise.

Thanks!

Emily Berger
HR Manager

Phone +1(586) 285 7700 (ext. 259)
Mobile +1(586) 696 5050
Email Emily.Berger@bmtaerospace.com



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www.bmtaerospace.com



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From: Justin Masters <Justin.Masters@rehmann.com>
Sent: Thursday, October 5, 2023 10:31 AM
To: Emily Berger <Emily.Berger@bmtaerospace.com>; Shelby Oakes <shelby.oakes@rehmann.com>
Cc: Tim Hall <Tim.Hall@bmtaerospace.com>; Michael Wilson <Michael.Wilson@bmtaerospace.com>
Subject: RE: BMT EB Audit Open Items

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Emily,

I believe Shelby is out of pocket most of today, however, for Part III Accountant's Opinion within Schedule H in the Form 5500 Draft, the below image has the information that should be filled out. We will review the draft 5500 with that in there to make sure the correct information is there for eventual filing once we issue the financial statement with audit report. Once we are done with the audit and issue the report with the financial statements, you will attach that to the Form 5500 for filing. Please feel free to give me a call today if you have any questions.

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: <u>Rehmann Robson LLC</u>	(2) EIN: <u>38-3635706</u>
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.	

Justin Masters, CPA
Assurance Principal
Assurance & Financial Reporting

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position-vertical: absolute; mso-position-vertical-relative: text; mso-width-percent: 0; mso-height-percent: 0; mso-width-relative: page; mso-height-relative: page' o: button="t">

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[Click here \[rehmann.sharefile.com\]](#) to send me files directly

From: Emily Berger <Emily.Berger@bmtaerospace.com>

Sent: Thursday, October 5, 2023 10:24 AM

To: Shelby Oakes <shelby.oakes@rehmann.com>

Cc: Tim Hall <Tim.Hall@bmtaerospace.com>; Michael Wilson <Michael.Wilson@bmtaerospace.com>; Justin Masters <Justin.Masters@rehmann.com>

Subject: RE: BMT EB Audit Open Items

Shelby-

I just tried to give you a call and left a message. The form 5500 requires an accountant opinion. For 2021 Rehmann was used. Is this something you can provide? Please advise.

Thanks!

Emily Berger

HR Manager

Phone +1(586) 285 7700 (ext. 259)

Mobile +1(586) 696 5050

Email Emily.Berger@bmtaerospace.com



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From: Emily Berger

Sent: Wednesday, October 4, 2023 5:57 PM

To: Shelby Oakes <shelby.oakes@rehmann.com>

Cc: Tim Hall <Tim.Hall@bmtaerospace.com>; Michael Wilson <Michael.Wilson@bmtaerospace.com>; Justin Masters <Justin.Masters@rehmann.com>

Subject: RE: BMT EB Audit Open Items

Shelby-

Please see revised. My new notes are in blue font. We need to take a look at the 2/3/22 funding.

Thanks!

Emily Berger

HR Manager

Phone +1(586) 285 7700 (ext. 259)

Mobile +1(586) 696 5050

Email Emily.Berger@bmtaerospace.com



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From: Shelby Oakes <shelby.oakes@rehmann.com>

Sent: Wednesday, October 4, 2023 5:15 PM

To: Emily Berger <Emily.Berger@bmtaerospace.com>

Cc: Tim Hall <Tim.Hall@bmtaerospace.com>; Michael Wilson <Michael.Wilson@bmtaerospace.com>; Justin Masters <Justin.Masters@rehmann.com>

Subject: RE: BMT EB Audit Open Items

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Hi Emily,

Please see attached with my comments. More detailed comments are available in Suralink.

Thank you,

Shelby Oakes, CPA

D: 248.463.4605 | C: 586.651.0244

From: Emily Berger <Emily.Berger@bmtaerospace.com>

Sent: Tuesday, October 3, 2023 3:07 PM

To: Shelby Oakes <shelby.oakes@rehmann.com>

Cc: Tim Hall <Tim.Hall@bmtaerospace.com>; Michael Wilson <Michael.Wilson@bmtaerospace.com>; Justin Masters <Justin.Masters@rehmann.com>

Subject: RE: BMT EB Audit Open Items

Shelby-

Please find the attached progress update. Let me know what remains outstanding.

Thanks!

Emily Berger

HR Manager

Phone +1(586) 285 7700 (ext. 259)
Mobile +1(586) 696 5050
Email Emily.Berger@bmtaerospace.com



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From: Emily Berger
Sent: Tuesday, October 3, 2023 8:21 AM
To: Shelby Oakes <shelby.oakes@rehmann.com>
Cc: Tim Hall <Tim.Hall@bmtaerospace.com>; Michael Wilson <Michael.Wilson@bmtaerospace.com>; Justin Masters <Justin.Masters@rehmann.com>
Subject: RE: BMT EB Audit Open Items

Shelby-

Good morning and thank you for the updated information. I will get to working on this.

Have a great day!

Emily Berger
HR Manager

Phone +1(586) 285 7700 (ext. 259)
Mobile +1(586) 696 5050
Email Emily.Berger@bmtaerospace.com



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From: Shelby Oakes <shelby.oakes@rehmann.com>
Sent: Tuesday, October 3, 2023 8:13 AM
To: Emily Berger <Emily.Berger@bmtaerospace.com>
Cc: Tim Hall <Tim.Hall@bmtaerospace.com>; Michael Wilson <Michael.Wilson@bmtaerospace.com>; Justin Masters <Justin.Masters@rehmann.com>
Subject: RE: BMT EB Audit Open Items

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Hi Emily,

Thank you for uploading that information. We are working through and will reach out with follow up questions/requests. Please turn on escalated Suralink notifications to ensure you are seeing our responses timely. Attached is a spreadsheet exported directly from Suralink just now showing many items that are not fulfilled yet. As a reminder, we will need ALL requested information to complete the audit.

Thank you,

Shelby Oakes, CPA

D: 248.463.4605 | C: 586.651.0244

From: Emily Berger <Emily.Berger@bmtaerospace.com>

Sent: Monday, October 2, 2023 5:53 PM

To: Justin Masters <Justin.Masters@rehmann.com>; Michael Wilson <Michael.Wilson@bmtaerospace.com>

Cc: Shelby Oakes <shelby.oakes@rehmann.com>; Tim Hall <Tim.Hall@bmtaerospace.com>

Subject: RE: BMT EB Audit Open Items

Justin/Shelby-

The majority of the information was uploaded. Looking for the 5500 information. Let me know what remains outstanding.

Thanks!

Emily Berger

HR Manager

Phone +1(586) 285 7700 (ext. 259)

Mobile +1(586) 696 5050

Email Emily.Berger@bmtaerospace.com



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From: Emily Berger

Sent: Monday, October 2, 2023 11:05 AM

To: Justin Masters <Justin.Masters@rehmann.com>; Michael Wilson <Michael.Wilson@bmtaerospace.com>

Cc: Shelby Oakes <shelby.oakes@rehmann.com>; Tim Hall <Tim.Hall@bmtaerospace.com>

Subject: RE: BMT EB Audit Open Items

Justin-

Thank you for your follow up. I will review the outstanding items.

Thanks!

Emily Berger

HR Manager

Phone +1(586) 285 7700 (ext. 259)

Mobile +1(586) 696 5050

Email Emily.Berger@bmtaerospace.com



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From: Justin Masters <Justin.Masters@rehmann.com>

Sent: Monday, October 2, 2023 11:01 AM

To: Emily Berger <Emily.Berger@bmtaerospace.com>; Michael Wilson <Michael.Wilson@bmtaerospace.com>

Cc: Shelby Oakes <shelby.oakes@rehmann.com>

Subject: RE: BMT EB Audit Open Items

Importance: High

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Good morning,

I wanted to follow up on Shelby's reminder emails that we are in need of support yet in order to complete the 401k audit ahead of the filing deadline in 2 weeks. **If we do not have everything that we need by this Wednesday the 4th, the audit has a very high chance of not being completed in time for the 10/16 filing deadline and further rush timing will result in additional change-order billings.** Please reach out to either Shelby or myself if there are any questions or concerns about any of the requested items as soon as possible. Thank you!

Justin Masters, CPA
Assurance Principal
Assurance & Financial Reporting

[http://www.rehmann.com/\[linkprotect.cudasvc.com\]](http://www.rehmann.com/[linkprotect.cudasvc.com])" style='position:absolute;margin-left:0;margin-top:9.6pt;width:80.4pt;height:19.6pt;z-index:251659264;visibility:visible;mso-wrap-style:square;mso-width-percent:0;mso-height-percent:0;mso-wrap-distance-left:9pt;mso-wrap-distance-top:0;mso-wrap-distance-right:9pt;mso-wrap-distance-bottom:0;mso-position-horizontal:absolute;mso-position-horizontal-relative:text;mso-position-vertical:absolute;mso-position-vertical-relative:text;mso-width-percent:0;mso-height-percent:0;mso-width-relative:page;mso-height-relative:page' o:button="t">

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Phone: 248.614.6428 | Mobile: 810.531.7313 | Fax: 248.952.5750

Justin.Masters@rehmann.com | [Subscribe and stay connected \[linkprotect.cudasvc.com\]](#)

[Click here \[rehmann.sharefile.com\]](#) to send me files directly

From: Shelby Oakes
Sent: Friday, September 29, 2023 11:04 AM
To: Emily Berger <Emily.Berger@bmtaerospace.com>
Cc: Michael Wilson <Michael.Wilson@bmtaerospace.com>
Subject: FW: BMT EB Audit Open Items

Hello Emily,

Have you had a chance to look at the outstanding item list? Unfortunately, if all outstanding/pushed back requests are not fulfilled by EOD Tuesday, our team will not have time to adequately prepare and review the required documentation for the audit and we will miss the 10/16 deadline. As a reminder, penalties are assessed daily after the 16th and we need at least 12-14 days to turn around and issue the audit from where it stands today.

Please take a look at the outstanding items, I'm happy to answer any questions that arise.

Thank you,

Shelby Oakes, CPA
D: 248.463.4605 | **C:** 586.651.0244

From: Shelby Oakes
Sent: Monday, September 25, 2023 3:09 PM
To: Emily Berger <Emily.Berger@bmtaerospace.com>
Cc: Michael Wilson <Michael.Wilson@bmtaerospace.com>
Subject: FW: BMT EB Audit Open Items

Hi Emily,

Circling back here to see if progress has been made?

Thank you,

Shelby Oakes, CPA
D: 248.463.4605 | **C:** 586.651.0244

From: Shelby Oakes <shelby.oakes@rehmann.com>
Sent: Wednesday, September 20, 2023 2:44 PM
To: Emily Berger <Emily.Berger@bmtaerospace.com>
Subject: RE: BMT EB Audit Open Items

Hi Emily,

Did we ever land on a conclusion here?

Also – do you have time this week to take a look at the outstanding and pushed back requests on Suralink? We are quickly approaching the 10/15 deadline and will need all requests to be fulfilled in the next week to give us adequate time to work through.

Thank you,

Shelby Oakes, CPA
D: 248.463.4605 | C: 586.651.0244

From: Emily Berger <Emily.Berger@bmtaerospace.com>
Sent: Tuesday, July 18, 2023 10:16 AM
To: Shelby Oakes <shelby.oakes@rehmann.com>
Cc: Kallie Mac <kallie.mac@rehmann.com>
Subject: RE: BMT EB Audit Open Items

Shelby-

I'll talk to Zach.

Thanks!

Emily Berger

HR Manager

Phone +1(586) 285 7700 (ext. 259)
Mobile +1(586) 696 5050
Email Emily.Berger@bmtaerospace.com



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From: Shelby Oakes <shelby.oakes@rehmann.com>
Sent: Tuesday, July 18, 2023 10:09 AM
To: Emily Berger <Emily.Berger@bmtaerospace.com>
Cc: Kallie Mac <kallie.mac@rehmann.com>
Subject: RE: BMT EB Audit Open Items

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Hi Emily,

In this case, I don't have a preference who ultimately takes responsibility over the Plan. If you do decide to involve Mike instead if Zach, I will need to pass along the engagement letter to him to review (because Zach originally signed it).

Thank you,

Shelby Oakes, CPA
D: 248.463.4605 | C: 586.651.0244

From: Emily Berger <Emily.Berger@bmtaerospace.com>
Sent: Tuesday, July 18, 2023 10:07 AM
To: Shelby Oakes <shelby.oakes@rehmann.com>
Cc: Kallie Mac <kallie.mac@rehmann.com>
Subject: RE: BMT EB Audit Open Items

Shelby-

Zach is still here. His role is Head of US Program Management. Mike Wilson is here as well and has been involved in the 401k meetings.

Thanks,

Emily Berger

HR Manager

Phone +1(586) 285 7700 (ext. 259)
Mobile +1(586) 696 5050
Email Emily.Berger@bmtaerospace.com



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From: Shelby Oakes <shelby.oakes@rehmann.com>
Sent: Tuesday, July 18, 2023 8:40 AM
To: Emily Berger <Emily.Berger@bmtaerospace.com>
Cc: Kallie Mac <kallie.mac@rehmann.com>
Subject: RE: BMT EB Audit Open Items

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Hi Emily,

Is Zach no longer with BMT? I know in the past we've worked with Mike Wilson, he should be familiar with our requests/questions and may be best suited to take over governance responsibilities of the Plan. However, I don't have a strong preference between Dave or Mike.

Thank you or reaching out Emily,

Shelby Oakes, CPA

D: 248.463.4605 | C: 586.651.0244

From: Emily Berger <Emily.Berger@bmtaerospace.com>
Sent: Monday, July 17, 2023 5:15 PM
To: Shelby Oakes <shelby.oakes@rehmann.com>

Cc: Kallie Mac <kallie.mac@rehmann.com>

Subject: RE: BMT EB Audit Open Items

Shelby-

For the Fraud Questionnaire, Zach Hall, is no longer the Director of Operations. We have a Bridging Manager, Mike Wilson, and an Operations Manager, Dan Uselman. Would one of these be more suited for this? Let me know.

Thanks,

Emily Berger

HR Manager

Phone +1(586) 285 7700 (ext. 259)

Mobile +1(586) 696 5050

Email Emily.Berger@bmtaerospace.com



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From: Emily Berger

Sent: Monday, July 17, 2023 5:12 PM

To: Shelby Oakes <shelby.oakes@rehmann.com>

Cc: Kallie Mac <kallie.mac@rehmann.com>

Subject: RE: BMT EB Audit Open Items

Hi Shelby-

I think we've provided the majority of the information. Attached is my progress. Let me know if you have any other outstanding items.

Thanks you!

Emily Berger

HR Manager

Phone +1(586) 285 7700 (ext. 259)

Mobile +1(586) 696 5050

Email Emily.Berger@bmtaerospace.com



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www.bmtaerospace.com



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From: Shelby Oakes <shelby.oakes@rehmann.com>
Sent: Monday, July 17, 2023 10:12 AM
To: Emily Berger <Emily.Berger@bmtaerospace.com>
Cc: Kallie Mac <kallie.mac@rehmann.com>
Subject: RE: BMT EB Audit Open Items

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Hi Emily,

Thank you for your diligent work, we so appreciate it! We have staff working through what was provided now.

#35 – I will upload the file we’re looking at after sending this email. The file was pulled directly from Fidelity.

#32 – Please provide oldest W4 that you have (signed by Mike).

Thank you,

Shelby Oakes, CPA
D: 248.463.4605 | C: 586.651.0244

From: Emily Berger <Emily.Berger@bmtaerospace.com>
Sent: Friday, July 14, 2023 5:26 PM
To: Kallie Mac <kallie.mac@rehmann.com>
Cc: Shelby Oakes <shelby.oakes@rehmann.com>
Subject: RE: BMT EB Audit Open Items

Kallie-

Attached is the Open Items list with my updates. Please see the notes to the right in blue font.

#35 - Where can I find the Participate Summary Report noted on

#32 – Mike Wilson – He has been employed since 1986. I’m not seeing any ap or resume for him. He was hired before I-9’s were required (crazy right☺). I have lots of wW-4 change forms and other current dated documents for him. He is part of our Core Leadership Team. What shall I provide?

I’ll keep plugging away at this on Monday.

Thanks and have a great weekend!

Emily Berger

HR Manager

Phone +1(586) 285 7700 (ext. 259)
Mobile +1(586) 696 5050
Email Emily.Berger@bmtaerospace.com

From: Emily Berger
Sent: Friday, July 14, 2023 1:31 PM
To: Kallie Mac <kallie.mac@rehmann.com>
Cc: Shelby Oakes <shelby.oakes@rehmann.com>
Subject: RE: BMT EB Audit Open Items

Kallie-

I'm working through this now and will try my hardest to get it complete by 7/18.

Thanks!

Emily Berger
HR Manager

Phone +1(586) 285 7700 (ext. 259)
Mobile +1(586) 696 5050
Email Emily.Berger@bmtaerospace.com

From: Kallie Mac <kallie.mac@rehmann.com>
Sent: Friday, July 14, 2023 10:47 AM
To: Emily Berger <Emily.Berger@bmtaerospace.com>
Cc: Shelby Oakes <shelby.oakes@rehmann.com>
Subject: BMT EB Audit Open Items

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Hi Emily,

I hope all is well! I wanted to remind you of the open items that are out on Suralink still. I have condensed them into a list, attached to this email, in order to help summarize what we are still needing from you.

We are hoping you would be able to fulfill the remaining open items list no later than Tuesday (7/18). We have quite a few resources scheduled to work on this and would like to keep it moving forward if at all possible.

Let me know if you have any questions!

Thanks,

Kallie Mac
Staff Associate
Assurance & Financial Reporting

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https://gdpr.bmt.lu/privacy_statement_en.html [gdpr.bmt.lu]

RR extracted this tab from the ADP payroll dump that Emily Berger provided on 10/9/2023 for the 2/3/22 pay date. modifications in blue below) to compare the ADP amount to the amount that was received by Fidelity. RR noted ce receive the full amount that was withheld from their pay. RR noted therefore a late remittance is associated with th the lost earnings. RR noted this amount will be disclosed in the FS, included in the 5500, and considered further at f

(887) 2/3/22 late remittance

(143) Associated ER match

		PAY DATE	GROSS PAY	VOLUNTARY DEDUCTION : K-401K EE	PER FIDELITY
		02/03/2022	3,012.64		-
		02/03/2022	1,440.36	115.23	108.61
		02/03/2022	1,404.68	14.05	17.58
		02/03/2022	906.20		-
		02/03/2022	672.10	73.93	124.27
		02/03/2022	1,645.50	49.37	49.37
		02/03/2022	1,083.75	32.51	29.63
		02/03/2022	2,199.18		-
		02/03/2022	1,334.19		-
		02/03/2022	164.00		-
		02/03/2022	1,401.40	224.22	325.34
		02/03/2022	954.53		-
		02/03/2022	422.40	101.38	-
		02/03/2022	1,749.00	419.76	202.75
		02/03/2022	1,278.40		-
		02/03/2022	1,601.94	128.16	133.00
		02/03/2022	1,218.75	146.25	160.29
		02/03/2022	1,695.70	169.57	178.87
		02/03/2022	1,395.94		-
		02/03/2022	1,126.30	67.58	99.38
		02/03/2022	1,658.25	265.32	144.72
		02/03/2022	1,943.04	174.87	180.26

02/03/2022	2,291.74		-
02/03/2022	1,003.50	30.11	30.51
02/03/2022	3,629.73	290.38	260.96
02/03/2022	2,354.80	235.48	235.48
02/03/2022	1,696.81	50.90	45.18
02/03/2022	962.50		-
02/03/2022	1,110.35		-
02/03/2022	2,159.21	215.92	213.80
02/03/2022	998.86	59.93	15.70
02/03/2022	966.28		-
02/03/2022	2,006.06		-
02/03/2022	1,066.00	426.40	647.80
02/03/2022	1,201.48	120.15	162.69
02/03/2022	1,202.26		-
02/03/2022	1,156.08	104.05	111.20
02/03/2022	1,145.53		-
02/03/2022	872.30		-
02/03/2022	1,782.73		-
02/03/2022	0.00		-
02/03/2022	2,013.53	100.68	99.72
02/03/2022	1,938.86	96.94	96.25
02/03/2022	1,240.66	136.47	134.71
02/03/2022	1,066.03	53.30	47.05
02/03/2022	893.19		-
02/03/2022	1,829.31		-
02/03/2022	1,021.82		-
02/03/2022	0.00		-
02/03/2022	1,195.92	35.88	10.10
02/03/2022	838.46	41.92	53.85
02/03/2022	1,265.00		-
02/03/2022	804.75		-
02/03/2022	2,545.58	203.65	149.07
02/03/2022	918.94		-
02/03/2022	1,316.26	13.16	15.17

02/03/2022	2,690.10		-
02/03/2022	1,016.60	61.00	-
02/03/2022	75.00		-
02/03/2022	1,461.72		-
02/03/2022	2,623.56	131.18	144.88
02/03/2022	1,895.15		-
02/03/2022	2,102.13		-
02/03/2022	1,785.62		-
02/03/2022	993.75		-
02/03/2022	1,561.83	46.85	46.19
02/03/2022	1,429.89		-
02/03/2022	20.00		-
02/03/2022	1,120.31		-
02/03/2022	972.14	19.44	83.22
02/03/2022	1,793.93	143.51	157.50
02/03/2022	1,001.88	100.19	125.58
02/03/2022	1,437.71		-
02/03/2022	2,767.38	276.74	310.54
02/03/2022	1,358.84		-
02/03/2022	1,507.20		-
02/03/2022	1,476.00		-
02/03/2022	1,240.31		-
02/03/2022	1,308.64	104.69	105.52
02/03/2022	982.36		-
02/03/2022	2,108.00	84.32	78.61
02/03/2022	601.40		-
02/03/2022	3,292.06	197.52	193.84
02/03/2022	2,264.32	181.15	217.52
02/03/2022	1,341.73		-
02/03/2022	918.64	55.12	54.23
02/03/2022	1,375.00	68.75	68.75
02/03/2022	1,688.40		-
02/03/2022	1,262.50	75.75	96.66
02/03/2022	1,704.59	170.46	210.88

02/03/2022	2,245.15		-
02/03/2022	2,064.72	41.29	39.78
02/03/2022	1,453.13	29.06	28.79
02/03/2022	2,407.52	192.60	171.23
02/03/2022	1,108.99		-
02/03/2022	986.88		-
02/03/2022	1,473.75	103.16	104.34
02/03/2022	709.50		-
02/03/2022	903.00		-
02/03/2022	1,634.15	130.73	137.88
02/03/2022	0.00		-
02/03/2022	0.00		-
02/03/2022	1,689.10		-
02/03/2022	2,308.60	115.43	119.97
02/03/2022	2,714.23	162.85	167.32
02/03/2022	935.00		-
02/03/2022	0.00		123.20
02/03/2022	0.00		264.65
02/03/2022	1,669.32		-
02/03/2022	2,032.37		-
02/03/2022	1,760.21	88.01	75.75
02/03/2022	1,784.76		-
02/03/2022	1,207.36	72.44	74.21
02/03/2022	2,145.00	128.70	119.25
02/03/2022	1,158.41		-
02/03/2022	1,442.75		-
02/03/2022	1,467.12	58.68	49.82
02/03/2022	2,643.23	211.46	194.03
02/03/2022	1,952.75	234.33	289.70
02/03/2022	1,530.58	352.03	352.97
02/03/2022	1,832.95	219.95	269.28
02/03/2022	1,900.25		-
02/03/2022	1,394.82		-
02/03/2022	1,635.61	49.07	64.06

02/03/2022	2,170.56	217.06	217.06
02/03/2022	1,242.26		-
02/03/2022	1,695.00	50.85	61.65
02/03/2022	1,628.43	81.42	77.45
02/03/2022	1,748.57	52.46	45.13
02/03/2022	1,159.55		-
02/03/2022	0.00		-
02/03/2022	1,370.43		-
02/03/2022	1,337.73	66.89	68.53
02/03/2022	1,439.07		-
02/03/2022	1,683.94	168.39	142.01
02/03/2022	1,023.83		-
02/03/2022	1,480.30	59.21	59.89

8,800.26	9,295.18
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Orange highlight means Fidelity name was slightly different (usually ADP includes an initial). I modified so vlookup would work

Sum of people who didn't receive full amount of funds to Fidelity

. The hourly employees are listed below. RR used a Vlookup formula (RR retain employees received additional contributions, while other employees did not re 2/3/22 pay date. The employer needs to remit the amount below, and correct RR-101.

Difference		VOLUNTARY DEDUCTION : KR-ROTH 401K	PER FIDELITY	Difference		MEMO : KM-EMPLOYER MATCH	PER FIDELITY
-		120.51	116.07	(4.44)	X	30.13	29.02
(6.62)	X		-	-		28.81	27.15
3.53		14.05	17.58	3.53		7.03	8.79
-			-	-			-
50.34			-	-		13.44	22.59
-			-	-		12.34	12.34
(2.88)	X		-	-		8.13	7.41
-			-	-			-
-			-	-			-
-			-	-			-
101.12			-	-		28.03	40.67
-		95.45	66.00	(29.45)	X	19.09	13.20
(101.38)	X		-	-		8.45	-
(217.01)	X		-	-		34.98	16.90
-			-	-			-
4.84			-	-		32.04	33.25
14.04			-	-		24.38	26.72
9.30			-	-		33.91	35.77
-			-	-			-
31.80			-	-		16.90	24.85
(120.60)	X		-	-		33.17	18.09
5.39			-	-		38.86	40.06

-			-	-		
0.40			-	-		7.53
(29.42) X			-	-		72.59
-			-	-		47.10
(5.72) X		33.94	30.12	(3.82) X		21.21
-			-	-		
-		33.31	134.70	101.39		8.33
(2.12) X			-	-		43.18
(44.23) X			-	-		14.98
-			-	-		
-			-	-		
221.40		42.64	64.78	22.14		21.32
42.54			-	-		24.03
-			-	-		
7.15			-	-		23.12
-			-	-		
-			-	-		
-			-	-		
-			-	-		
(0.96) X			-	-		25.17
(0.69) X			-	-		24.23
(1.76) X			-	-		24.81
(6.25) X			-	-		13.33
-			-	-		
-			-	-		
-			-	-		
-			-	-		
(25.78) X			-	-		8.97
11.93			-	-		10.48
-			-	-		
-			-	-		
(54.58) X			-	-		50.91
-			-	-		
2.01		13.16	15.17	2.01		6.58

-
7.63
65.24
47.10
18.83
-
33.67
42.76
3.93
-
-
32.39
32.54
-
24.71
-
-
-
-
24.93
24.06
24.49
11.76
-
-
-
-
2.53
13.46
-
-
37.27
-
7.58

-			-	-		
(61.00) X			-	-		15.25
-			-	-		
-			-	-		
13.70			-	-		32.80
-			-	-		
-			-	-		
-			-	-		
-			-	-		
(0.66) X		78.09	76.99	(1.10) X		31.24
-			-	-		
-			-	-		0.40
-			-	-		
63.78			-	-		4.86
13.99			-	-		35.88
25.39			-	-		20.04
-			-	-		
33.80			-	-		55.35
-			-	-		
-			-	-		
-			-	-		
-		99.22	85.09	(14.13) X		24.80
0.83			-	-		26.17
-		9.82	12.63	2.81		2.45
(5.71) X			-	-		21.08
-			-	-		
(3.68) X			-	-		49.38
36.37			-	-		45.29
-			-	-		
(0.89) X			-	-		13.78
-			-	-		17.19
-			-	-		
20.91		75.75	96.66	20.91		25.25
40.42			-	-		34.09

-

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-

-

36.22

-

-

-

-

30.80

-

-

-

20.80

39.38

25.12

-

62.11

-

-

-

21.27

26.38

3.16

19.65

-

48.46

54.38

-

13.56

17.19

-

32.22

42.18

-			-	-		
(1.51) X			-	-		10.32
(0.27) X			-	-		7.26
(21.37) X			-	-		48.15
-			-	-		
-			-	-		
1.18			-	-		25.79
-			-	-		
-			-	-		
7.15			-	-		32.68
-			-	-		
-			-	-		
-			-	-		
4.54			-	-		28.86
4.47			-	-		40.71
-			-	-		
123.20			-	-		
264.65			-	-		
-			-	-		
-			-	-		
(12.26) X			-	-		22.00
-			-	-		
1.77			-	-		18.11
(9.45) X	386.10	357.75	(28.35) X			42.90
-			-	-		
-			-	-		
(8.86) X			-	-		14.67
(17.43) X			-	-		52.86
55.37			-	-		39.06
0.94			-	-		30.61
49.33			-	-		36.66
-			-	-		
-			-	-		
14.99			-	-		12.27

-

9.95

7.20

42.81

-

-

26.08

-

-

34.47

-

-

-

29.99

41.83

-

24.64

44.11

-

-

18.94

-

18.55

39.75

-

-

12.46

48.51

48.28

30.69

44.88

-

-

16.02

-			-	-		43.41	43.41
-			-	-			-
10.80			-	-		12.71	15.41
(3.97) X			-	-		20.35	19.36
(7.33) X			-	-		13.12	11.28
-			-	-			-
-			-	-			-
-			-	-			-
1.64			-	-		16.72	17.13
-			-	-			-
(26.38) X		33.68	28.40	(5.28) X		33.68	28.40
-			-	-			-
0.68			-	-		14.80	14.97
494.92		1,035.72		1,101.94		66.22	
(800.77)				(86.57)			
						1,890.56	
						1,993.69	

Difference	
(1.11)	X
(1.66)	X
1.76	
-	
9.15	
-	
(0.72)	X
-	
-	
-	
12.64	
(5.89)	X
(8.45)	X
(18.08)	X
-	
1.21	
2.34	
1.86	
-	
7.95	
(15.08)	X
1.20	

-

0.10

(7.35) ☒

-

(2.38) ☒

-

25.34

(0.42) ☒

(11.05) ☒

-

-

11.07

8.51

-

1.59

-

-

-

-

(0.24) ☒

(0.17) ☒

(0.32) ☒

(1.57) ☒

-

-

-

-

(6.44) ☒

2.98

-

-

(13.64) ☒

-

1.00

-

(15.25) ☒

-

-

3.42

-

-

-

-

(0.44) ☒

-

(0.40) ☒

-

15.94

3.50

5.08

-

6.76

-

-

-

(3.53) ☒

0.21

0.71

(1.43) ☒

-

(0.92) ☒

9.09

-

(0.22) ☒

-

-

6.97

8.09

-	
(0.37)	X
(0.06)	X
(5.34)	X

-
-
0.29

-
-
1.79

-
-
-
1.13
1.12

-
24.64
44.11

-	
-	
(3.06)	X

-	
0.44	
(3.15)	X

-	
-	
(2.21)	X
(4.35)	X

9.22
0.08
8.22

-
-
3.75

-

-

2.70

(0.99)

X

(1.84)

X

-

-

-

0.41

-

(5.28)

X

-

0.17

103.13

(143.41)