

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 <u>01/01/2022</u> and ending <u>12/31/2022</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II Basic Plan Information —enter all requested information		
1a Name of plan <u>RESTEK CORPORATION PROFIT SHARING AND ESOP</u>	1b	Three-digit plan number (PN) ▶ <u>001</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>RESTEK CORPORATION</u> <u>110 BENNER CIRCLE</u> <u>BELLEFONTE, PA 16823-8433</u>	1c	Effective date of plan <u>01/01/1991</u>
	2b	Employer Identification Number (EIN) <u>25-1497733</u>
	2c	Plan Sponsor's telephone number <u>814-353-1300</u>
	2d	Business code (see instructions) <u>334500</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/16/2023	CHRISTINA MARSHALL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/16/2023	CHRISTINA MARSHALL
	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		5 588
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) 445 6a(2) 453 6b 0 6c 178 6d 631 6e 1 6f 632 6g 551 6h 28
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 2P 2Q 2T 3H 3I b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ 1 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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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 RESTEK CORPORATION PROFIT SHARING AND ESOP	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 RESTEK CORPORATION	D Employer Identification Number (EIN) 25-1497733

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

(a) Name of insurance carrier PRINCIPAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	613953	584	01/01/2022	12/31/2022

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

(a) Total amount of commissions paid 0	(b) Total amount of fees paid 0
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end..... **4** 0**5** Current value of plan's interest under this contract in separate accounts at year end..... **5** 0**6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount..... **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ CUSTODIAL GUARANTEED INTEREST CONTRACT**b** Balance at the end of the previous year **7b** 4221316**c** Additions: (1) Contributions deposited during the year **7c(1)** 152034
(2) Dividends and credits **7c(2)**
(3) Interest credited during the year **7c(3)** 68073
(4) Transferred from separate account **7c(4)**
(5) Other (specify below) **7c(5)** 1843615

▶ OUTSIDE INVESTMENT TRANSFER, LOAN PAYMENT, ROLLOVER

(6) Total additions **7c(6)** 2063722**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 6285038**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 1123846
(2) Administration charge made by carrier **7e(2)** 12022
(3) Transferred to separate account **7e(3)**
(4) Other (specify below) **7e(4)** 855900

▶ LOAN WITHDRAWAL, OUTSIDE INVESTMENT TRANSFER

(5) Total deductions **7e(5)** 1991768**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 4293270

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

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

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan RESTEK CORPORATION PROFIT SHARING AND ESOP	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 RESTEK CORPORATION	D Employer Identification Number (EIN) 25-1497733	

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
PRINCIPAL LIFE INSURANCE COMPANY
42-0127290

(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)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(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?
13 37 50 64	CONTRACT ADMINISTRATOR	136089	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

MORGAN STANLEY GLOBAL BANKING OPERA

20-8764829

(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?
26 99	INV ADV, PARTICIPANTS	0	Yes ☒ No ☐	Yes ☐ No ☒	81352	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
MORGAN STANLEY GLOBAL BANKING OPERA	26 99	81352
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PRINCIPAL LIFE INSURANCE COMPANY 42-0127290	INVESTMENT ADVISORY (PRTCPT)	
(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:	BAKERTILLY	b EIN:	39-0859910
c Position:	ACCOUNTANT		
d Address:	20 STANWIX STREET SUITE 800 PITTSBURGH, PA 15222	e Telephone:	412-697-6473

Explanation: THEY NO LONGER ARE DOING THIS BUSINESS.

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>RESTEK CORPORATION PROFIT SHARING AND ESOP</u>		B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>RESTEK CORPORATION</u>		D Employer Identification Number (EIN) <u>25-1497733</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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)	171666	318653
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	53836	64380
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants).....	1c(7)		
(8) Participant loans.....	1c(8)	306714	309043
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	54735411	43498639
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	4221316	4293270
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	178706967	159758244
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	238195910	208242229

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	16421818	16215141
k Total liabilities (add all amounts in lines 1g through 1j)	1k	16421818	16215141

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	221774092	192027088
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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) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1906192	
(B) Participants	2a(1)(B)	3181905	
(C) Others (including rollovers)	2a(1)(C)	3144025	
(2) Noncash contributions	2a(2)	160065	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		8392187
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	100	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	13051	
(F) Other	2b(1)(F)	68073	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		81224
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	719399	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		719399
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-13066519	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-13066519

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-11271429
c Other income	2c		929240
d Total income. Add all income amounts in column (b) and enter total	2d		-14215898
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	15082882	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		15082882
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		312015
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	136089	
(3) Investment advisory and management fees	2i(3)	120	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		136209
j Total expenses. Add all expense amounts in column (b) and enter total	2j		15531106
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-29747004
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: LOUIS PLUNG & COMPANY, LLP

(2) EIN: 25-1637458

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		3000000
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			

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 RESTEK CORPORATION PROFIT SHARING AND ESOP		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 RESTEK CORPORATION		D Employer Identification Number (EIN) 25-1497733
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 6042270
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 42-0127290		
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 _____

**RESTEK CORPORATION PROFIT SHARING AND
EMPLOYEE STOCK OWNERSHIP PLAN**

**FINANCIAL STATEMENTS,
SUPPLEMENTAL INFORMATION AND
INDEPENDENT AUDITORS' REPORT
December 31, 2022 and 2021**

**RESTEK CORPORATION PROFIT SHARING AND
EMPLOYEE STOCK OWNERSHIP PLAN**

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Participants of
Restek Corporation Profit Sharing and
Employee Stock Ownership Plan

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

We have performed an audit of the accompanying financial statements of Restek Corporation Profit Sharing and Employee Stock Ownership Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statement of net assets available for benefits as of December 31, 2022, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2022 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2022 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the 2022 Financial Statements section—

- the amounts and disclosures in the 2022 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 2022 financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2022 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 2022 Financial Statements section of our report. We are required to be independent of Restek Corporation Profit Sharing and Employee Stock Ownership Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2022 Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Restek Corporation Profit Sharing and Employee Stock Ownership 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.

Auditors' Responsibilities for the Audit of the 2022 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2022 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and

therefore is not a guarantee that an audit conducted in accordance with 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 Restek Corporation Profit Sharing and Employee Stock Ownership 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 Restek Corporation Profit Sharing and Employee Stock Ownership Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2022 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

2022 Supplemental Schedule Required by ERISA

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

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

In our opinion—

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

Auditor's Report on the 2021 Financial Statements

Predecessor auditors performed an audit of the 2021 financial statements of Restek Corporation Profit Sharing and Employer Stock Ownership Plan. 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, the prior year audit did not extend to any statements or information related to assets held for investment of the plan that were certified by a qualified institution. Their report dated October 12, 2022 indicated that (a) the amounts and disclosures in the 2021 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, and (b) the information in the 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C). Their report also indicated that the form and content of the 2021 supplemental schedule, other than the information in the 2021 supplemental schedule that agreed to or is derived from the certified investment information, was presented, in all material

respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA; and the information in the 2021 supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determines meets the requirements of ERISA Section 103(a)(3)(C).

Louis Phung + Company, LLP

Pittsburgh, Pennsylvania
October 13, 2023

RESTEK CORPORATION PROFIT SHARING AND EMPLOYEE STOCK OWNERSHIP PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2022 and 2021

	<u>ASSETS</u>					
	<u>2022</u>			<u>2021</u>		
	<u>Allocated</u>	<u>Unallocated</u>	<u>Total</u>	<u>Allocated</u>	<u>Unallocated</u>	<u>Total</u>
Cash, interest bearing, nonparticipant directed	\$ 64,380	\$ -	\$ 64,380	\$ 53,836	\$ -	\$ 53,836
Investments at fair value:						
Mutual funds, participant directed	43,498,639	-	43,498,639	54,735,411	-	54,735,411
Company common stock	<u>124,937,568</u>	<u>34,820,676</u>	<u>159,758,244</u>	<u>140,213,097</u>	<u>38,493,870</u>	<u>178,706,967</u>
Total investments at fair value	<u>168,436,207</u>	<u>34,820,676</u>	<u>203,256,883</u>	<u>194,948,508</u>	<u>38,493,870</u>	<u>233,442,378</u>
Investments at contract value:						
Investment contracts, participant directed	<u>4,293,270</u>	<u>-</u>	<u>4,293,270</u>	<u>4,221,316</u>	<u>-</u>	<u>4,221,316</u>
Receivables:						
Notes receivable from participants	309,043	-	309,043	306,714	-	306,714
Other receivable	<u>318,653</u>	<u>-</u>	<u>318,653</u>	<u>171,666</u>	<u>-</u>	<u>171,666</u>
Total receivables	<u>627,696</u>	<u>-</u>	<u>627,696</u>	<u>478,380</u>	<u>-</u>	<u>478,380</u>
TOTAL ASSETS	<u>173,421,553</u>	<u>34,820,676</u>	<u>208,242,229</u>	<u>199,702,040</u>	<u>38,493,870</u>	<u>238,195,910</u>
<u>LIABILITIES</u>						
ESOP loan payable	<u>-</u>	<u>16,215,141</u>	<u>16,215,141</u>	<u>-</u>	<u>16,421,818</u>	<u>16,421,818</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 173,421,553</u>	<u>\$ 18,605,535</u>	<u>\$ 192,027,088</u>	<u>\$ 199,702,040</u>	<u>\$ 22,072,052</u>	<u>\$ 221,774,092</u>

The accompanying notes are an integral part of these financial statements.

RESTEK CORPORATION PROFIT SHARING AND EMPLOYEE STOCK OWNERSHIP PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS **Year Ended December 31, 2022**

	<u>Allocated</u>	<u>Unallocated</u>	<u>Total</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:			
Investment income (loss):			
Net depreciation in participant directed investments	\$ (10,342,189)	\$ -	\$ (10,342,189)
Net depreciation in Company common stock	(10,153,469)	(2,913,050)	(13,066,519)
Dividends	719,399	-	719,399
Total investment loss	<u>(19,776,259)</u>	<u>(2,913,050)</u>	<u>(22,689,309)</u>
Interest income:			
Interest income on notes receivable from participants	13,051	-	13,051
Interest income	68,173	-	68,173
Total interest income	<u>81,224</u>	<u>-</u>	<u>81,224</u>
Contributions:			
Diversification	1,916,702	-	1,916,702
Employer	1,547,565	518,692	2,066,257
Participant	3,181,905	-	3,181,905
Rollovers	1,227,321	-	1,227,321
Total contributions	<u>7,873,493</u>	<u>518,692</u>	<u>8,392,185</u>
Allocation of 444 shares of Company common stock at estimated fair value	<u>760,144</u>	<u>-</u>	<u>760,144</u>
Total additions, net of investment loss	<u>(11,061,398)</u>	<u>(2,394,358)</u>	<u>(13,455,756)</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:			
Benefits paid to participants	15,082,880	-	15,082,880
Interest expense, ESOP Loan	-	312,015	312,015
Administrative expenses	136,209	-	136,209
Allocation of 444 shares of Company common stock at estimated fair value	<u>-</u>	<u>760,144</u>	<u>760,144</u>
Total deductions	<u>15,219,089</u>	<u>1,072,159</u>	<u>16,291,248</u>
Net decrease	(26,280,487)	(3,466,517)	(29,747,004)
NET ASSETS AVAILABLE FOR BENEFITS - Beginning of Year	<u>199,702,040</u>	<u>22,072,052</u>	<u>221,774,092</u>
NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR	<u>\$ 173,421,553</u>	<u>\$ 18,605,535</u>	<u>\$ 192,027,088</u>

The accompanying notes are an integral part of these financial statements.

RESTEK CORPORATION PROFIT SHARING AND EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS

1. DESCRIPTION OF PLAN

The following description of the Restek Corporation Profit Sharing and Employee Stock Ownership Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General - The Plan is a contributory defined contribution plan covering all eligible employees of Restek Corporation (the "Company" or "Plan Sponsor") who are age 18 or older on the first day of the calendar month following the employee's date of hire. Interns and temporary employees must complete 1,000 hours of service and be 18 or older to be eligible. The Plan operates as a leveraged employee stock ownership plan (ESOP) and is designed to comply with Section 4975(e)(7) and the regulations thereunder of the Internal Revenue Code (IRC). The Plan's trustee is responsible for the oversight of the Plan; determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Company's Board of Directors. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

The Plan purchased Company common stock using the proceeds of a bank borrowing (see Note 13) and holds the common stock in a trust established under the Plan. The borrowing is to be repaid over a period of 50 years by fully deductible Company contributions to the trust fund. As the Plan makes each payment of principal, an appropriate percentage of stock will be allocated to eligible participants' accounts in accordance with applicable regulations under the IRC. Shares vest fully upon allocation.

The borrowing is collateralized by the unallocated shares of common stock and is guaranteed by the Company. The lender has no rights against shares of common stock once they are allocated under the provisions of the ESOP. Accordingly, the financial statements of the Plan as of December 31, 2022 and 2021, and for the year ended December 31, 2022, present separately the assets and liabilities and changes therein pertaining to:

- 1) the accounts of employees with vested rights in allocated common stock ("allocated") and
- 2) common stock not yet allocated to employees ("unallocated").

In December 2021, the Company completed a releveraging transaction (the 2021 Releveraging Transaction), whereby the Company and the Plan renegotiated the ESOP loan under the terms of a Master ESOP Loan Agreement, which extended the maturity date of the ESOP loan and reduced the interest rate. In addition to and also under the terms of this Master ESOP Loan Agreement, the Company loaned the Plan an additional \$12,675,000 to fund the purchase of 6,500 shares of stock from the Company (see Note 13) and loaned the Plan \$4,733,367 in the form of a PTE 80-26 loan to administer plan distributions, diversification and account segregation during 2021. To satisfy the PTE 80-26 loan, the Plan exchanged 2,427 shares of stock with an equal fair market value in December 2021.

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Contributions - Participants may contribute up to 100% of pre-tax annual compensation, as defined in the Plan document, up to the annual limitation allowed by the IRC. Participants may designate all or a portion of their deferral contributions as after-tax contributions into a Roth account. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

Each year the Company may make contributions to the Plan as determined by the Company's Board of Directors. The Company matched 100 percent of the first 8 percent of the base compensation that a participant contributed to the Plan during the year ended December 31, 2022. The Company makes the matching contribution in the form of cash, which is used by the Plan to make its regularly scheduled payments of principal and interest associated with the ESOP Loan, and then releases and allocates an appropriate amount of fractional shares of the Company's common stock to the participants.

During the year ended December 31, 2022, the Company made a cash contribution of \$1,906,192 and a non-cash contribution of \$160,065 whereby approximately 94 repurchased shares were reallocated to participant accounts. The cash contribution funded principal payments of \$206,677 and interest payment of \$312,015 due on the ESOP loan. Purchased diversified shares are used at the discretion of the plan administrator and were reallocated to participant accounts for the year ended December 31, 2022 based on eligible compensation.

Additional profit sharing and discretionary contributions, subject to certain limitations, may be contributed at the discretion of the Company's Board of Directors and are not participant directed. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

All participants who have attained the age 50 before close of the Plan year are eligible to make additional elective deferrals in accordance with, and subject to the limitations of, Internal Revenue Code Section 414(v).

Participant Accounts - Each participant's 401(k) account is credited with the participant's contributions and an allocation of (a) the Company's common stock released by the Plan's trustee and other employer contributions and (b) Plan income and losses charged with an allocation of plan expenses. Allocations are based on participant earnings or account balances, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from participant's vested account.

Each participant's account under the ESOP portion of the Plan is valued as of the end of each calendar year. The value of The Company's common stock is determined annually by an independent appraiser. The value of a participant's ESOP account is credited with the Employer's matching contributions. A participant's gain or loss for the ESOP portion is determined as follows: First, the share price may change as a reflection of the valuation process and is shown as an increase or decrease during any given period. Second, if income distributions (i.e., dividends or distributions) are received by the Plan, they are allocated to the participant's account based upon the number of shares held in each account. Finally, there may be investment earnings or losses on the nonemployer's stock assets in the ESOP portion.

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Investment Options - Participants may invest their voluntary contributions, rollover contributions and the Company's contributions, plus actual earnings thereon into the participant directed investment options offered by the Plan. The participants may change their investment election for new contributions and existing balances daily.

Vesting - Participants are vested immediately in their contributions plus actual earnings thereon. The Company's contribution portion of each participant's account becomes 100% vested upon six years of service. When a participant withdraws, from the Plan, prior to becoming fully vested, the non-vested portion of the participants account is forfeited.

Payment of Benefits - A participant who has attained age 65 or has become disabled may receive a distribution either in a lump sum amount equal to the value of the participant's vested interest in his or her account or in installments over the life expectancy of the participant and beneficiary. The Plan may also make a distribution upon termination of service or death.

Distribution of ESOP Portion of the Plan - If a participant terminates employment with the Company on or after their normal retirement date, defined as the later of age 65 or the fifth anniversary of the date of hire, the stock will be repurchased from the participant's account, no later than one year after the close of the calendar year in which the participant terminates employment. The cash proceeds from this repurchase will be transferred to the 401(k) portion of the Plan and invested according to the participant's 401(k) plan asset allocation.

If a participant should die or become disabled while still employed by the Company, the stock will be repurchased, no later than one year after the close of the year in which the event occurs. The cash proceeds from this repurchase will be transferred to the 401(k) portion of the Plan and invested according to the participant's 401(k) plan asset allocation. The participant's beneficiary will be eligible to take a distribution from the 401(k) account.

If a participant terminates employment for any reasons other than retirement, disability or death, they may receive their vested account balance as follows:

- 1) The Plan shall commence payment on the vested stock account balance no later than the close of the plan year occurring immediately following the plan year, which is the earlier of (i) the third plan year in which the participant otherwise separates from service and (ii) the plan year in which the participant attains normal retirement age after such separation of service. The cash proceeds from this repurchase will be paid directly to the participant or transferred to the participant's 401(k) account where these funds are immediately eligible for distribution.
- 2) Under the provisions of the Plan, the Company is obligated to repurchase the participant's shares, which have been distributed under the terms of the Plan, if the shares are not publicly traded or if the shares are subject to trading limitations. The Company reserves the right to make modifications to the ESOP distribution policy and amend the ESOP portion of the Plan, accordingly, in a nondiscriminatory manner.

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Distribution of 401(k) Portion of the Plan - A participant is entitled to receive the value of their vested account balance as it relates to the 401(k) portion of the Plan upon termination of employment. The participant will receive their account balance as a lump sum payment. If the value (combined ESOP and 401(k) balance) is less than \$1,000, the participant is required to take the distribution. If the value is \$1,000 or more, the participant may delay the distribution, but not beyond age 72, when a minimum required distribution must begin.

Diversification - Diversification is offered to participants close to retirement so that they may have the opportunity to move part of the value of their investment in the Company's common stock into other investments, which are more diversified. Participants aged 55 or older and have ten years of participation, may instruct the ESOP trustee to transfer a portion of their account under the ESOP to the 401(k) portion of the Plan where they can control the investments.

There is a six-year period to make this election upon meeting these requirements. Participants may elect to diversify, up to 25 percent of their ESOP stock account in the first five years of the election period. In the sixth year of the election period, they may elect to diversify up to 50 percent of their ESOP stock account. The participant's eligible amount to diversify each year is reduced by the amounts, which have previously been diversified. Participants are notified at the time they become eligible to exercise these diversification rights.

Notes Receivable from Participants - The Plan document allows participants to borrow, subject to certain restrictions, against their vested account balance at the request of the participant. A participant may not borrow less than \$1,000, nor may a participant borrow more than the lesser of \$50,000 or 50% of any participant's current vested interest in his/her account. The ESOP portion of a participant account is excluded from the eligible balance.

Notes are repayable over a specified period not to exceed five years. If, however, the note is to be used for the purchase of a participant's principal residence, the note is repayable over a longer specified period. The note will bear interest at a fixed rate on the date the note is granted. Notes are secured by the vested balance in the participant's account and are repaid through payroll deductions.

Plan Administrative Expenses - Expenses of maintaining the Plan are paid directly by the Plan, unless otherwise paid by the Company. Expenses paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants and payments of benefits are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation or depreciation of fair value of investments.

Forfeited Accounts - Forfeitures are used to reduce future employer contributions and administrative expenses incurred in the operation of the Plan, in accordance with the Plan's provisions.

Voting Rights - The Plan's trustee shall vote all shares of corporate stock held by the Plan with respect to all corporate matters upon which the Company's stockholders are entitled or permitted to vote. Each participant in the Plan shall direct the Plan's trustee as to voting of shares of corporate stock held in his or her account and not held in the

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unallocated stock suspense account with respect to any stockholder vote that is required for approval or disapproval. A participant who is entitled to such pass-through voting shall receive from the Company such proxy materials and a proxy form upon which voting directions may be indicated to the Plan's trustee.

Each participant shall have one vote for each share of corporate stock in his or her account. The Plan's trustee shall vote such allocated share of the corporate stock as instructed by the participants. Allocated shares for which no direction is received shall be voted by the Plan's trustee at their discretion.

Put Option - Under federal income tax regulations, the Employer's stock, which is held by the Plan and its participants and is not readily tradable on an established market or is subject to trading limitations, includes a put option. The put option is the right to demand that the Company buy any shares of stock distributed to participants for which there is no market. The put price is representative of the fair value of the stock. The Company can pay for the purchase with interest over a period of five years. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The accounts of the Plan are maintained on the accrual basis of accounting.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and disclosure of contingent assets and liabilities as of the date of the financial statements and the reported amounts of additions and deductions in net assets available for benefits during the reporting period. Actual results could differ from those estimates.

Allocations - The financial statements of the Plan present separately the assets and liabilities and changes therein pertaining to (a) the accounts of employees with rights in allocated stock (allocated) and (b) stock not yet allocated to employees (unallocated), including shares that are committed to be released. Shares are released from collateral and become allocated generally in the period in which debt service is actually paid.

Investments - Investments are reported at fair value, except for the fully benefit-responsive investment contract, which is reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Contract value is the amount that participants would receive if they were to initiate permitted transactions under the terms of the Plan.

Net Appreciation or Depreciation in Fair Value of Investments - The Plan presents, in the statement of changes in net assets available for benefits, the net appreciation or depreciation in the fair value of its investments, which consists of the realized gains and losses from sales of investments and unrealized appreciation or depreciation on investments.

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

Notes Receivable from Participants - Notes receivable from participants is measured at their unpaid principal balance plus any accrued interest. Delinquent notes receivable from participants are recorded as a deemed distribution based upon the terms of the Plan document.

Payments to Benefits - Benefits are recorded when paid.

3. CERTIFIED INFORMATION

Certain information related to investments disclosed in the accompanying financial statements and ERISA required supplemental schedule, including participant directed mutual funds and investment contracts at December 31, 2022 and 2021, and net appreciation or depreciation of participant directed investments and related interest and dividends for the year ended December 31, 2022 was obtained by management and agreed to or derived from information certified as complete and accurate by Principal Trust Company, the custodian of the Plan.

4. FAIR VALUE MEASUREMENTS

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

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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

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

The Plan's mutual funds are 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 United States 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.

The fair value of The Company's common stock is determined by an annual independent appraisal. This appraisal was based on a combination of the market and income valuation methods consistent with prior years. The appraiser took into account historical and projected cash flow and net income, return on assets, return on equity, market comparables and estimated fair value of Company assets and liabilities. The fair value of the shares is based on valuation methods which the independent appraiser and the Company believe are appropriate and consistent. However, the use of different methodologies or assumptions could result in a different fair value than that determined by the appraiser.

The Plan's investment in the Company's common stock is based on the fair value derived from a valuation analysis conducted by an independent third party. The value of the Company's common stock at December 31, 2022 and 2021 was \$1,710 and \$1,850 per share, respectively.

The Plan's trustee, under the supervision of the Company's Board of Directors, determines the fair value measurement policies and procedures in consultation with the Company's senior management. Those policies and procedures are reassessed at least annually to determine if the current valuation techniques are still appropriate. At that time, the unobserved inputs used in the fair value measurements are evaluated and adjusted, as necessary, based on current market conditions and other third-party information.

The Plan's investments at fair value, within the fair value hierarchy, are as follows as of December 31, 2022 and 2021.

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>December 31, 2022</u>				
Mutual Funds	\$ 43,498,639	\$ -	\$ -	\$ 43,498,639
Company common stock	<u>-</u>	<u>-</u>	<u>159,758,244</u>	<u>159,758,244</u>
Total	<u>\$ 43,498,639</u>	<u>\$ -</u>	<u>\$ 159,758,244</u>	<u>\$ 203,256,883</u>

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	<u>Level 1</u>	<u>Level 2</u>	<u>Level 2</u>	<u>Total</u>
<u>December 31, 2021</u>				
Mutual Funds	\$ 54,735,411	\$ -	\$ -	\$ 54,735,411
Company common stock	<u>-</u>	<u>-</u>	<u>178,706,967</u>	<u>178,706,967</u>
Total	\$ <u>54,735,411</u>	\$ <u>-</u>	\$ <u>178,706,967</u>	\$ <u>233,442,378</u>

The following table sets forth a summary of certain changes in the fair value of the Plan's Level 3 assets for the years ended December 31, 2022 and 2021:

	<u>Level 3 Assets</u> <u>December 31, 2022</u>	<u>Level 3 Assets</u> <u>December 31, 2021</u>
Balance - Beginning of Year	\$ 178,706,967	\$ 143,590,677
Unrealized gain (loss)	(13,066,519)	31,976,743
Issuances	(6,042,269)	(9,535,453)
Purchases	160,065	12,675,000
Transfers in and/or out of Level 3	<u>-</u>	<u>-</u>
	\$ <u>159,758,244</u>	\$ <u>178,706,967</u>

For the years ended December 31, 2022 and 2021, the Company repurchased 3,266 and 3,201 shares, respectively, of its common stock and distributed, upon the election of terminated participants, the cash proceeds equal to the vested balances of those participants.

5. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

The holdings of The Company's common stock represent a significant concentration of the Plan's assets.

6. FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT

The Plan entered into a traditional fully benefit-responsive guaranteed investment contract with Principal Trust Company ("Principal"). Principal maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

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Because the guaranteed investment contract meets the criteria to be considered fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The guaranteed investment contract is presented on the face of the statements of net assets available for benefits at contract value. Contract value, as reported to the Plan by Principal, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The contract value of the investment contract is \$4,293,270 and \$4,221,316 at December 31, 2022 and 2021, respectively. The crediting interest rate is based on a formula agreed upon with the issuer but may not be less than 1.1%. Such interest rates are reviewed on a quarterly basis for resetting.

Certain events limit the Plan's ability to transact at contract value with Principal. Such events include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. Furthermore, certain events would allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include (1) an uncured breach of the Plan's investment guidelines, (2) a material amendment to the contract without the issuer's consent, (c) a violation of a material obligation under the contract, or (d) a material misrepresentation. The Plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with Plan participants or the issuer are probable of occurring.

The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

The average yields earned by the guaranteed investment contract are as follows:

	<u>2022</u>	<u>2021</u>
Based on actual earnings	1.75%	1.60%

7. TAX STATUS

The IRS has determined and informed the Company by a letter dated February 9, 2015, that the Plan and related trust are designed in accordance with applicable sections, of the IRC. Although, the Plan has been amended since receiving the determination letter, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, they believe that the

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Plan was qualified, and the related trust was tax-exempt as of the financial statement date.

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

8. PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA at any time. In the event the Plan is terminated, participants would become fully vested and non-forfeitable, and assets will be allocated to each participant based on his/her respective account balances. On termination of the Plan, the Employee Benefits Administration Committee shall direct the Plan's trustee to pay all liabilities and expenses of the trust fund and to sell shares of financed company stock held in the loan suspense account to the extent it determines such sale to be necessary in order to repay the loan.

9. PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by the custodian as defined by the Plan document. Transactions with the custodian qualify as party-in-interest transactions. Any fees for investment management services are included in net appreciation or depreciation in fair value of the investments, as they are paid through revenue sharing, rather than a direct payment. Additionally, the Plan issues loans to participants, which are secured by the participants account balances. These transactions qualify as party in interest transactions.

Certain administrative functions of the Plan are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan.

The Plan invests in stock issued by the Company, and entered into a promissory note agreement, as described in Note 13, with the Company. The Company is the Plan Sponsor as defined by the Plan; therefore, these transactions qualify as party in interest transactions.

10. ADMINISTRATION OF PLAN ASSETS

The Plan's 401(k) assets are administered under contracts with Principal Trust Company, the custodian of the Plan. The custodian invests funds received from contributions, investment sales, interest and dividend income and makes distribution payments to participants. The Plan's ESOP trust account is maintained in an account with Fulton Bank. Principal Trust Company is the administrator for the ESOP portion of the Plan and provides recordkeeping and advisory services for the Plan.

RESTEK CORPORATION PROFIT SHARING AND EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS

11. OTHER NONPARTICIPANT DIRECT ASSETS

Information about the net assets and significant components of the changes in net assets relating to the other nonparticipant directed assets is as follows at December 31, 2022 and 2021, and for the year ended December 31, 2022:

	<u>2022</u>	<u>2021</u>
Other nonparticipant directed investments:		
Cash, interest bearing	\$ <u>64,380</u>	\$ <u>53,836</u>
Number of shares of Company common stock	93,426	96,598
Cost	\$ 161,893,984	\$ 144,856,987
Estimated fair value	\$ 159,758,244	\$ 178,706,967
	Year Ended December 31, 2022	
Changes in other nonparticipant directed investments:		
Interest, interest bearing cash	\$ 100	
Plan expenses	(120)	
(Disbursements) deposits, net	<u>10,564</u>	
Net change in other nonparticipant directed investments	\$ <u>10,544</u>	
Changes in net assets:		
Company contribution	\$ 2,066,257	
Net depreciation	(13,066,519)	
Benefits paid to participants	(7,429,769)	
Interest expense, ESOP loan	(312,015)	
Principal payment on ESOP loan	<u>(206,677)</u>	
Total	\$ <u>(18,948,723)</u>	

The fair value of the nonparticipant directed investment in The Company common stock is approximately 83% and 81% of the Plan's net assets available for benefits as of December 31, 2022 and 2021, respectively.

RESTEK CORPORATION PROFIT SHARING AND EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS

12. INVESTMENT IN COMPANY COMMON STOCK

The Plan's investment in Company common stock at December 31, 2022 and 2021 is as follows:

	2022			2021		
	Cost	Shares	Fair Value	Cost	Shares	Fair Value
Allocated	\$ 126,603,785	73,063	\$ 124,937,568	\$ 115,363,124	75,790	\$ 140,213,097
Unallocated	35,290,199	20,364	34,820,676	29,493,863	20,808	38,493,870
Total	<u>\$ 161,893,984</u>	<u>93,427</u>	<u>\$ 159,758,244</u>	<u>\$ 144,856,987</u>	<u>96,598</u>	<u>\$ 178,706,967</u>

13. ESOP LOAN

Effective December 31, 2008, the Plan entered into a promissory note agreement with the Company in the amount of \$10,000,000, hereby referred to as the ESOP Loan. The ESOP Loan required annual principal payments of \$500,000 plus interest at a rate of 6%. The loan proceeds were used by the Plan to acquire 50,000 shares of corporate stock at a purchase price of \$200 per share from the sellers. As payment is received on the ESOP Loan, fractional shares are released by the Company to the Plan, which are allocated as matching and discretionary contributions to participants. Unless sooner paid, the entire unpaid balance plus all accrued and unpaid interest thereon was due and payable on December 31, 2028.

In December 2021, the Company completed a releveraging transaction (the 2021 Releveraging Transaction), whereby the Company and the Plan renegotiated the ESOP Loan under the terms of a Master ESOP Loan Agreement. The maturity date of the ESOP loan was extended from December 31, 2028 to December 31, 2071. The rate of interest on the ESOP loan was reduced from 6% to 1.9%. The revised terms of the ESOP loan include 50 equal installments of principal and interest, beginning December 31, 2022.

In addition to and also under the terms of the Master ESOP Loan Agreement, the Company loaned the Plan an additional \$12,675,000 to fund the purchase of 6,500 shares of stock from the Company in December 2021. The Company did not issue new shares. This loan to the Plan is secured by a note and pledge of stock. The loan has a 50-year term at 1.9% interest and is payable in 50 equal installments of principal and interest, beginning December 31, 2022.

The total outstanding balance of the ESOP Loan is reported as ESOP Loan payable located on the Statements of Net Assets Available for Benefits. The number of shares held in collateral at December 31, 2022 and 2021 were 20,363 and 20,808, respectively. Interest expense associated with the ESOP Loan was \$312,015 for the year ended December 31, 2022.

RESTEK CORPORATION PROFIT SHARING AND EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS

Future maturities of the ESOP Loan, over the next five years and thereafter, are as follows at December 31:

2023	\$	210,604
2024		214,605
2025		218,683
2026		222,838
2027		227,072
Thereafter		<u>15,121,339</u>
Total	\$	<u>16,215,141</u>

14. SHARES RELEASED AND ALLOCATION OF ESOP SHARES

Unallocated shares are held as collateral on the ESOP Loan. Allocated shares are those released from collateral and allocated to plan participants. Shares distributed from the Plan are repurchased by the Company as treasury shares. The number of shares released in any year is the number of shares held as collateral, times the ratio of the current year payments divided by the total of this year's payments, plus all future years' principal and interest payments. This resulted in 444 and 1,176 shares being released and allocated for the years ended December 31, 2022 and 2021, respectively. For the years ended December 31, 2022 and 2021, the Plan distributed 2,772 shares and 3,201 shares from the ESOP, respectively. In addition, the Company loaned the Plan \$4,733,367 in the form of a PTE 80-26 loan to administer plan distributions, diversification and account segregation during 2021. To satisfy the PTE 80-26 loan, the Plan exchanged 2,427 shares of stock with an equal fair market value in December 2021. In addition, the Plan purchased 6,500 shares of stock from the Company in 2021 as referenced in Note 13. The total number and value of The Company's shares allocated and unallocated to the participants' accounts are as follows at December 31:

	2022			2021		
	Cost	Shares	Fair Value	Cost	Shares	Fair Value
Allocated	\$ 126,603,785	73,063	\$ 124,937,568	\$ 115,363,124	75,790	\$ 140,213,097
Unallocated	<u>35,290,199</u>	<u>20,364</u>	<u>34,820,676</u>	<u>29,493,863</u>	<u>20,808</u>	<u>38,493,870</u>
Total	<u>\$ 161,893,984</u>	<u>93,427</u>	<u>\$ 159,758,244</u>	<u>\$ 144,856,987</u>	<u>96,598</u>	<u>\$ 178,706,967</u>

15. SUBSEQUENT EVENTS

The plan administrator has evaluated subsequent events in accordance with ASC Topic 855, Subsequent Events, through October 13, 2023, which is the date the financial statements were available to be issued. During their evaluation, no subsequent event items were identified.

SUPPLEMENTAL INFORMATION

RESTEK CORPORATION PROFIT SHARING AND EMPLOYEE STOCK OWNERSHIP PLAN

PLAN NUMBER 001
EIN 25-1497733

SCHEDULE H LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) Plan Year Ended December 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
	Cash, Interest Bearing Fulton Bank	Cash, interest bearing	\$ 64,380	\$ 64,380
	Mutual Funds			
*	Principal Trust Company	American Funds 2010 Target Date Ret. Fnd	**	20,941
*	Principal Trust Company	American Funds 2015 Target Date Ret. Fnd	**	19,106
*	Principal Trust Company	American Funds 2020 Target Date Ret. Fnd	**	207,108
*	Principal Trust Company	American Funds 2025 Target Date Ret. Fnd	**	2,768,137
*	Principal Trust Company	American Funds 2030 Target Date Ret. Fnd	**	4,330,088
*	Principal Trust Company	American Funds 2035 Target Date Ret. Fnd	**	1,484,216
*	Principal Trust Company	American Funds 2040 Target Date Ret. Fnd	**	2,241,472
*	Principal Trust Company	American Funds 2045 Target Date Ret. Fnd	**	2,058,211
*	Principal Trust Company	American Funds 2050 Target Date Ret. Fnd	**	2,029,715
*	Principal Trust Company	American Funds 2055 Target Date Ret. Fnd	**	747,342
*	Principal Trust Company	American Funds 2060 Target Date Ret. Fnd	**	302,367
*	Principal Trust Company	American Funds 2065 Target Date Ret. Fnd	**	77,499
*	Principal Trust Company	American Funds American Mutual R6 Fnd	**	5,057,798
*	Principal Trust Company	American Funds New Perspective Fnd	**	1,695,445
*	Principal Trust Company	BlackRock Mid-Cap Growth Equity Portfolio	**	1,497,957
*	Principal Trust Company	BlackRock Sust Adv LgCp Core K	**	483,881
*	Principal Trust Company	Fidelity 500 Index Fnd	**	3,796,024
*	Principal Trust Company	Fidelity Adv Value Z Fund	**	31,847
*	Principal Trust Company	Fidelity Mid Cap Index Fnd	**	1,269,481
*	Principal Trust Company	Fidelity Small Cap Index Fnd	**	54,860
*	Principal Trust Company	Franklin Small Cap Value Fnd	**	2,134,910
*	Principal Trust Company	Lord Abbett Developing Growth Fnd Inc	**	690,003
*	Principal Trust Company	PGIM High Yield Fnd	**	595,842
*	Principal Trust Company	PGIM Total Return Bond Fnd	**	2,514,038
*	Principal Trust Company	TIAA Cref Real Estate Securities Fnd	**	225,216
*	Principal Trust Company	Vanguard Balanced Index Fnd	**	1,305,321
*	Principal Trust Company	Vanguard Developed Markets Index Fnd	**	315,835
*	Principal Trust Company	Vanguard International Growth Fnd	**	1,510,551
*	Principal Trust Company	Vanguard US Growth Fnd	**	4,033,428
	Total Mutual Funds			\$ 43,498,639

RESTEK CORPORATION PROFIT SHARING AND EMPLOYEE STOCK OWNERSHIP PLAN

PLAN NUMBER 001
EIN 25-1497733

SCHEDULE H LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED) Plan Year Ended December 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
	Investment Contract			
*	Principal Trust Company	Principal Fixed Income Guaranteed Option Interest crediting rate 1.75%	**	4,293,270
	Common Stock			
*	Restek Corporation	Employer stock, \$0.01 par value	161,893,984	159,758,244
*	Participant Loans	Loan Fund, participant loans consisting of 1 to 5 year terms, interest rates between 4.25% and 7.25%	- 0 -	309,043
				<u>\$ 207,923,576</u>

* Party-in-Interest

** Participant directed investments.

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

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

R C P S ESOP

EIN 25 1497733

PLAN NUMBER 001

PLAN YEAR 01/01/2022 TO 12/31/2022

(A)	(B) Identity of issuer, 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
	American Funds Service Company	Registered Investment Company Am Fds Trgt Dte Rtm 2010 R6 Fd	\$ 0.00	\$ 20,940.88
	American Funds Service Company	Registered Investment Company Am Fds Trgt Dte Rtm 2015 R6 Fd	\$ 0.00	\$ 19,105.64
	American Funds Service Company	Registered Investment Company Am Fds Trgt Dte Rtm 2020 R6 Fd	\$ 0.00	\$ 207,108.14
	American Funds Service Company	Registered Investment Company Am Fds Trgt Dte Rtm 2025 R6 Fd	\$ 0.00	\$ 2,768,137.16
	American Funds Service Company	Registered Investment Company Am Fds Trgt Dte Rtm 2030 R6 Fd	\$ 0.00	\$ 4,330,087.70
	American Funds Service Company	Registered Investment Company Am Fds Trgt Dte Rtm 2035 R6 Fd	\$ 0.00	\$ 1,484,216.24
	American Funds Service Company	Registered Investment Company Am Fds Trgt Dte Rtm 2040 R6 Fd	\$ 0.00	\$ 2,241,472.03
	American Funds Service Company	Registered Investment Company Am Fds Trgt Dte Rtm 2045 R6 Fd	\$ 0.00	\$ 2,058,211.43
	American Funds Service Company	Registered Investment Company Am Fds Trgt Dte Rtm 2050 R6 Fd	\$ 0.00	\$ 2,029,714.90
	American Funds Service Company	Registered Investment Company Am Fds Trgt Dte Rtm 2055 R6 Fd	\$ 0.00	\$ 747,342.07
	American Funds Service Company	Registered Investment Company Am Fds Trgt Dte Rtm 2060 R6 Fd	\$ 0.00	\$ 302,367.01
	American Funds Service Company	Registered Investment Company Am Fds Trgt Dte Rtm 2065 R6 Fd	\$ 0.00	\$ 77,499.09
	The American Funds	Registered Investment Company American Funds AmerMut R6 Fd	\$ 0.00	\$ 5,057,798.41
	The American Funds	Registered Investment Company American Funds NewPrsp R6 Fnd	\$ 0.00	\$ 1,695,445.21
	BlackRock	Registered Investment Company BlackRock Md-Cp Gr Eq K Fd	\$ 0.00	\$ 1,497,957.30

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

R C P S ESOP

EIN 25 1497733
PLAN NUMBER 001
PLAN YEAR 01/01/2022 TO 12/31/2022

(A)	(B) Identity of issuer, 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
	BlackRock	Registered Investment Company BLACKROCK SUST ADV LGCP CORE K	\$ 0.00	\$ 483,881.48
	Fulton Bank	Interest Bearing Cash	\$ 0.00	\$ 64,380.40
	Fidelity Investments	Cash - Interest Bearing Cash Registered Investment Company Fidelity Mid Cp Index Fund	\$ 0.00	\$ 1,269,481.31
	Fidelity Investments	Registered Investment Company Fidelity Sm Cap Index Fund	\$ 0.00	\$ 54,860.23
	Fidelity Investments	Registered Investment Company Fidelity 500 Index Fund	\$ 0.00	\$ 3,796,024.27
	Franklin Templeton Investments	Registered Investment Company Franklin Small Cap Value R6 Fd	\$ 0.00	\$ 2,134,910.05
	Fidelity Investments	Registered Investment Company FIDELITY ADV VALUE Z FUND	\$ 0.00	\$ 31,847.25
	Lord Abbett	Registered Investment Company Lord Abbett Dev Growth R6 Fund	\$ 0.00	\$ 690,003.48
*	Principal Life Insurance Company	Insurance Company General Prin Fixed Inc Guar Option	\$ 0.00	\$ 4,293,269.90
	PGIM Investments	Registered Investment Company PGIM High Yield R6 Fund	\$ 0.00	\$ 595,842.03
	PGIM Investments	Registered Investment Company PGIM Total Ret Bond R6 Fd	\$ 0.00	\$ 2,514,038.12
	Restek Corporation	Employer Security Restek Corp - Employer Security	\$ 0.00	\$159,758,244.37
	TIAA Investments	Registered Investment Company TIAA-CREF Real Est Sec Inst Fd	\$ 0.00	\$ 225,216.33
	Vanguard Group	Registered Investment Company Vanguard Balncd Index AdmrL Fd	\$ 0.00	\$ 1,305,320.85
	Vanguard Group	Registered Investment Company Vanguard Dev Mkts Index Adm Fd	\$ 0.00	\$ 315,835.19

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

R C P S ESOP
EIN 25 1497733
PLAN NUMBER 001
PLAN YEAR 01/01/2022 TO 12/31/2022

(A)	(B) Identity of issuer, 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
	Vanguard Group	Registered Investment Company Vanguard Intl Growth Adm Fd	\$ 0.00	\$ 1,510,551.23
	Vanguard Group	Registered Investment Company Vanguard US Growth Admiral Fd	\$ 0.00	\$ 4,033,423.53
*	Participant Loans	Range of Interest Rates Rates Range From 4.25% To 7.25%	\$ 0.00	\$ 309,043.00

