

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2022 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☒ special extension (enter description) HURRICANE IDALIA EXTENSION
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 S&P USA VENTILATION SYSTEMS, LLC 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 04/01/1984
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) S&P USA VENTILATION SYSTEMS, LLC 6393 POWERS AVE JACKSONVILLE, FL 32217
2b	Employer Identification Number (EIN) 59-3101569
2c	Plan Sponsor's telephone number 904-731-4711
2d	Business code (see instructions) 333410

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.	01/30/2024	KEVIN CHEEZUM
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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		5 129
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		6a(1) 128
a(2) Total number of active participants at the end of the plan year		6a(2) 142
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 18
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 160
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 160
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 102
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 3D 2G 2J 2K 2F 2T		
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) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

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

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan S&P USA VENTILATION SYSTEMS, LLC 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 S&P USA VENTILATION SYSTEMS, LLC	D Employer Identification Number (EIN) 59-3101569	

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
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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)

NESTEGGS RETIREMENT PLAN SVCS, INC.

59-3664112

(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?
15 28 31 51 64	N/A	4212	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(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.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan S&P USA VENTILATION SYSTEMS, LLC 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 S&P USA VENTILATION SYSTEMS, LLC	D Employer Identification Number (EIN) 59-3101569	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: MORLEY STABLE VALUE		
b Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST		
c EIN-PN 93-6274329-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1545
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>S&P USA VENTILATION SYSTEMS, LLC 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>S&P USA VENTILATION SYSTEMS, LLC</u>	D Employer Identification Number (EIN) <u>59-3101569</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)	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....		1c(1)	110585189107
(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)	59867115416
(9) Value of interest in common/collective trusts.....		1c(9)	11371520
(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)	41993803729093
(14) Value of funds held in insurance company general account (unallocated contracts).....		1c(14)	
(15) Other		1c(15)	

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	4370969	4035136

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	4370969	4035136
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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)	196614	
(B) Participants	2a(1)(B)	366232	
(C) Others (including rollovers)	2a(1)(C)	43017	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		605863
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(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)	3245	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3245
(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)	115485	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		115485
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-748024
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-23431
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	284883	
(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)		284883
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	27519	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		27519
j Total expenses. Add all expense amounts in column (b) and enter total	2j		312402
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-335833
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: RALSTON & COMPANY, PA CPA

(2) EIN: 59-1514060

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

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

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 S&P USA VENTILATION SYSTEMS, LLC 401(K) PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 S&P USA VENTILATION SYSTEMS, LLC		D Employer Identification Number (EIN) 59-3101569
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 59-3664112		
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 _____

S&P USA Ventilation Systems, LLC 401(k) Plan

**Reports on Audits of Financial Statements
and Supplemental Schedule as of
December 31, 2022 and 2021
and for the year ended December 31, 2022**

S&P USA Ventilation Systems, LLC 401(k) Plan

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R. BRUCE SHEALY
KEVIN M. FRITZ
JON E. CORNAIRE
MICHAEL R. RITCH
GREGORY S. LACINA

ROBERT E. RALSTON
(1921 - 1986)

—
BERT J. PITTMAN, JR.
(1944 - 2019)

INDEPENDENT AUDITOR'S REPORT

To the Participants and Administrator of
S&P USA Ventilation Systems, LLC 401(k) Plan
Jacksonville, Florida

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

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

Management, having determined it is permissible in the circumstances, has elected to have the audits of S&P USA Ventilation Systems, LLC 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by Charles Schwab Trust Bank 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.

Management has obtained certifications from Charles Schwab Trust Bank as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 7 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about S&P USA Ventilation Systems, LLC 401(k) Plan's ability to continue as a going concern for one year after the date that the financial statements are issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS, 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 S&P USA Ventilation Systems, LLC 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about S&P USA Ventilation Systems, LLC 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter — Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of the year ended December 31, 2022 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits 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 GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are

presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

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

Rabston : Company

January 16, 2024

S&P USA Ventilation Systems, LLC 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2022 and 2021

	2022	2021
Assets		
Investments		
Investments, at fair value	\$ 3,919,720	\$ 4,311,102
Receivables		
Notes receivable from participants	<u>115,416</u>	<u>59,867</u>
Total assets	<u>\$ 4,035,136</u>	<u>\$ 4,370,969</u>
Net assets available for benefits	<u>\$ 4,035,136</u>	<u>\$ 4,370,969</u>

See accompanying notes to the financial statements.

S&P USA Ventilation Systems, LLC 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
For the year ended December 31, 2022

Additions to net assets attributed to:

Investment income:

Net depreciation in fair value of investments	\$ (748,024)
Dividends and interest	<u>115,485</u>
Total investment loss	(632,539)

Interest income on notes receivable from participants	3,245
---	-------

Contributions:

Participants'	366,232
Employer's	196,614
Rollover	<u>43,017</u>
Total contributions	605,863

Total additions	<u>(23,431)</u>
-----------------	-----------------

Deductions from net assets attributed to:

Benefits paid to participants	284,883
Administrative expense	<u>27,519</u>

Total deductions	<u>312,402</u>
------------------	----------------

Net decrease	<u>(335,833)</u>
--------------	------------------

Net assets available for benefits:

Beginning of the year	<u>4,370,969</u>
End of the year	<u><u>\$ 4,035,136</u></u>

See accompanying notes to the financial statements.

S&P USA Ventilation Systems, LLC 401 (k) Plan

Notes to the Financial Statements

December 31, 2022 and 2021

1. Description of Plan

The following description of the S&P USA Ventilation Systems, LLC 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all full-time employees of S&P USA Ventilation Systems, LLC (the "Company") who have attained the age of 18. The Company's management serves as administrator, Charles Schwab Trust Bank ("Schwab") is the trustee and custodian thereafter, and the Plan's record keeper is Nest Eggs Retirement Plan Services, Inc. ("Nest Eggs"). Nest Eggs acts as the Plan's third party administrator (the "TPA"). The Plan Committee is responsible for the oversight of the Plan and determines the appropriateness of the Plan's investment offerings and monitors investment performance. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Contributions

Each year, the Plan allows participants to make pretax and Roth contributions up to 100% of their eligible compensation, as defined in the Plan, but participants cannot exceed the maximum limits set by the Internal Revenue Service. Participants may also contribute amounts representing rollover distributions from other qualified defined benefit or contribution plans. The Company may make matching contributions equal to a discretionary percentage of the participant's elective deferral. During 2022 and 2021, the Company matched 100% of participant contributions up to 4% of eligible compensation.

Participant Account

Each participant's account is credited with the participant's contribution and an allocation of (a) the Company's contribution, (b) Plan earnings, and (c) charged with withdrawals and administrative expenses. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined in the Plan document. Participants may choose to invest their accounts in one or more funds established by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's contributions and related earnings is based on years of continuous service. Participants need to work at least 1,000 hours during the year to be credited with a year of service. Once a participant completes two years of service, he or she becomes 20 percent vested. Thereafter, participants earn 20 percent per year and are 100 percent vested after six years of credited service.

Notes Receivable from Participants

Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's vested account and bear interest at rates commensurate with local prevailing rates as determined quarterly by the Plan Administrator. Loan terms have a minimum of one year and may not exceed five years, unless the loan is used for the purchase of a primary residence. No more than one loan may be

S&P USA Ventilation Systems, LLC 401 (k) Plan

Notes to the Financial Statements

December 31, 2022 and 2021

outstanding at a time for a participant and loans may not be consolidated or refinanced. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits

On termination of service due to death, disability, retirement or termination, a participant (or beneficiary) may elect to receive the value of the vested interest in his or her account as a lump-sum distribution. Participants may not withdraw their contributions until they obtain age 59 ½ years, prove a financial hardship under specific circumstances, or terminate employment or any reason including death or disability. In the event of a financial hardship withdrawal, the participant is precluded from making contributions to the Plan for six months following the distribution.

Forfeited Accounts

At December 31, 2022, there were no forfeited non-vested accounts. Forfeitures, if any, will be used to reduce future employer contributions.

Investment Options

Upon enrollment in the Plan, a participant may choose several investment options, which are offered through Vanguard. Those investment options consist of money market funds and mutual funds.

2. Summary of Significant Accounting Policies

Date of Management's Review

Subsequent events were evaluated through January 16, 2024, which is the date the financial statements were available to be issued.

Basis of Accounting

The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make significant estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results may differ from those estimates.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable are reclassified as distributions based upon the terms of the Plan. Interest income on notes receivable from participants is recorded when it is earned. As of December 31, 2022 and 2021, no allowance for credit losses has been recorded.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

S&P USA Ventilation Systems, LLC 401 (k) Plan
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December 31, 2022 and 2021

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year, net of investment management fees.

Excess Contributions Payable

The Plan is required to return contributions received during the plan year in excess of the Internal Revenue Code limits.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

The majority of administrative expenses are paid by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Income Taxes

The Plan adopted a volume submitter plan document sponsored by Nest Eggs. The Internal Revenue Service has determined and informed Nest Eggs by letter dated June 30, 2020, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan is a qualified plan as described in Section 401(a) of the Internal Revenue Code and is therefore exempt from federal and state income taxes. Income generated by activities that would be considered unrelated to the Plan's purpose would be subject to tax, which if incurred, would be recognized as a current expense. No such tax has been recognized as of December 31, 2022.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The federal annual returns of the Plan for 2019 through 2021 are subject to examination by the IRS, generally three years from the date they were filed.

S&P USA Ventilation Systems, LLC 401 (k) Plan
Notes to the Financial Statements
December 31, 2022 and 2021

3. Investments

The following table presents fair value of investments available for benefits at December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Money market funds	\$ 189,107	\$ 110,585
Un-invested cash	25,940	-
Collective Trusts	1,520	1,137
Mutual Funds:		
Large Blend	1,144,599	1,340,221
Global Bond USD Hedged	498,975	598,745
Target Date	436,468	490,954
Intermediate Core Bond	323,840	388,868
Foreign Large Blend	317,411	355,657
Mid Cap Value	206,079	233,541
Diversified Emerging Markets	156,197	189,029
Large Growth	81,911	112,102
Foreign Small/Mid Value	80,039	88,221
Allocation 70% to 85% Equity	76,899	81,756
Health	52,793	48,195
Global Real Estate	51,794	43,998
Mid Cap Blend	35,649	42,051
Corporate Bond	34,283	36,637
High Yield Bond	31,137	32,343
Short Term Bond	25,311	22,965
Equity Precious Metals	21,768	-
Global Large-Stock Value	20,983	1,385
Foreign Large Growth	18,878	24,031
Equity Energy	13,179	140
Small Growth	10,254	12,659
Small Value	9,903	8,658
Mid Cap Growth	7,609	5,903
Technology	7,600	7,087
Europe Stock	7,591	6,817
Diversified Pacific Asia	7,064	6,183
Inflation-Protected Bond	5,031	3,435
Long Term Bond	4,170	3,776
Large Value	3,722	1,421
Long Government	3,671	8
Real Estate	3,098	3,247

S&P USA Ventilation Systems, LLC 401 (k) Plan
Notes to the Financial Statements
December 31, 2022 and 2021

Consumer Cyclical	2,468	2,850
Small Blend	1,430	1,348
Utilities	743	-
Consumer Defense	606	-
Allocation 50% to 75% Equity	-	5,031
Financial	-	118
	<u>\$ 3,919,720</u>	<u>\$ 4,311,102</u>

During 2022, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) depreciated in value by (\$748,024) as follows:

Collective Trusts	\$ (17)
Mutual Funds:	
Large Blend	(232,713)
Global Bond USD Hedged	(107,784)
Target Date	(92,039)
Intermediate Core Bond	(59,210)
Foreign Large Blend	(56,168)
Mid Cap Value	(32,551)
Diversified Emerging Markets	(31,568)
Large Growth	(42,744)
Foreign Small/Mid Value	(12,249)
Allocation 70% to 85% Equity	(16,090)
Health	(3,054)
Global Real Estate	(15,841)
Mid Cap Blend	(8,470)
Corporate Bond	(6,171)
High Yield Bond	(5,450)
Short Term Bond	(1,872)
Equity Precious Metals	411
Global Large-Stock Value	574
Foreign Large Growth	(8,753)
Equity Energy	2,010
Small Growth	(3,735)
Small Value	(1,006)
Mid Cap Growth	(2,494)
Technology	(2,457)
Europe Stock	(1,282)
Diversified Pacific Asia	(1,140)
Inflation-Protected Bond	(867)
Long Term Bond	(1,234)

S&P USA Ventilation Systems, LLC 401 (k) Plan
Notes to the Financial Statements
December 31, 2022 and 2021

Large Value	(159)
Long Government	(802)
Real Estate	(1,040)
Consumer Cyclical	(1,137)
Small Blend	(269)
Utilities	(3)
Consumer Defense	11
Allocation 50% to 75% Equity	(699)
Financial	(3)
Other	41
	<u><u>\$ (748,024)</u></u>

4. Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Investments measured at fair value using Net Asset Value (NAV) per share practical expedient have not been categorized in the fair value hierarchy. The fair value amounts presented in the tables are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

The Plan uses the NAV to determine the fair value of mutual funds which: (a) do not have a readily determinable fair value and (b) prepare their financial statements consistent with measurement principles of an investment company or have the attributes of an investment company.

S&P USA Ventilation Systems, LLC 401 (k) Plan
Notes to the Financial Statements
December 31, 2022 and 2021

The following table presents the financial instruments carried at fair value as of December 31, 2022 and 2021:

Fair Value at Reporting Date Using:				
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
	Fair Value			
<u>December 31, 2022</u>				
Money market funds	\$ 189,107	\$ 189,107	\$ -	\$ -
Un-invested cash	25,940	25,940	-	-
Collective trusts	1,520	-	1,520	-
Investments at net asset values				
Mutual Funds:				
Large Blend	\$ 1,144,599	\$ -	\$ -	\$ -
World Bond USD Hedged	498,975	-	-	-
Target Date	436,468	-	-	-
Intermediate Core Bond	323,840	-	-	-
Foreign Large Blend	317,411	-	-	-
Mid Cap Value	206,079	-	-	-
Diversified Emerging Mkts.	156,197	-	-	-
Large Growth	81,911	-	-	-
Foreign Small/Mid Value	80,039	-	-	-
Allocation 70% to 85% Eq.	76,899	-	-	-
Health	52,793	-	-	-
Global Real Estate	51,794	-	-	-
Mid Cap Blend	35,649	-	-	-
Corporate Bond	34,283	-	-	-
High Yield Bond	31,137	-	-	-
Short Term Bond	25,311	-	-	-
Equity Precious Metals	21,768	-	-	-
Global Large-Stock Value	20,983	-	-	-
Foreign Large Growth	18,878	-	-	-
Equity Energy	13,179	-	-	-
Small Growth	10,254	-	-	-
Small Value	9,903	-	-	-
Mid Cap Growth	7,609	-	-	-
Technology	7,600	-	-	-
Europe Stock	7,591	-	-	-

S&P USA Ventilation Systems, LLC 401 (k) Plan
Notes to the Financial Statements
December 31, 2022 and 2021

Diversified Pacific Asia	7,064	-	-	-
Inflation-Protected Bond	5,031	-	-	-
Long Term Bond	4,170	-	-	-
Large Value	3,722	-	-	-
Long Government	3,671	-	-	-
Real Estate	3,098	-	-	-
Consumer Cyclical	2,468	-	-	-
Small Blend	1,430	-	-	-
Utilities	743	-	-	-
Consumer Defense	606	-	-	-
	<u>\$ 3,919,720</u>	<u>\$ 215,047</u>	<u>\$ 1,520</u>	<u>\$ -</u>

Fair Value at Reporting Date Using:

		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
	<u>Fair Value</u>			
<u>December 31, 2021</u>				
Money market funds	\$ 110,585	\$ 110,585	\$ -	\$ -
Collective trusts	1,137	-	1,137	-

Investments at net assets values

Mutual Funds:

Large Blend	\$ 1,340,221	\$ -	\$ -	\$ -
World Bond USD Hedged	598,745	-	-	-
Target Date	490,954	-	-	-
Intermediate Core Bond	388,868	-	-	-
Foreign Large Blend	355,657	-	-	-
Mid Cap Value	233,541	-	-	-
Diversified Emerging Mkts.	189,029	-	-	-
Large Growth	112,102	-	-	-
Foreign Small/Mid Value	88,221	-	-	-
Allocation 70% to 85% Eq.	81,756	-	-	-
Health	48,195	-	-	-
Global Real Estate	43,998	-	-	-
Mid Cap Blend	42,051	-	-	-
Corporate Bond	36,637	-	-	-
High Yield Bond	32,343	-	-	-
Foreign Large Growth	24,031	-	-	-

S&P USA Ventilation Systems, LLC 401 (k) Plan
Notes to the Financial Statements
December 31, 2022 and 2021

Short Term Bond	22,965	-	-	-
Small Growth	12,659	-	-	-
Small Value	8,658	-	-	-
Technology	7,087	-	-	-
Europe Stock	6,817	-	-	-
Diversified Pacific Asia	6,183	-	-	-
Mid Cap Growth	5,903	-	-	-
Allocation 50% to 75% Eq.	5,031	-	-	-
Long Term Bond	3,776	-	-	-
Inflation-Protected Bond	3,435	-	-	-
Real Estate	3,247	-	-	-
Consumer Cyclical	2,850	-	-	-
Large Value	1,421	-	-	-
Global Large-Stock Value	1,385	-	-	-
Small Blend	1,348	-	-	-
Equity Energy	140	-	-	-
Financial	118	-	-	-
Long Government	8	-	-	-
	<u>\$ 4,311,102</u>	<u>\$ 110,585</u>	<u>\$ 1,137</u>	<u>\$ -</u>

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs were used only when Level 1 or Level 2 inputs were not available.

Level 1 Fair Value Measurements

The Plan provides an investment option to invest in money market funds with Charles Schwab. Money market funds are valued at the closing price reported on the active market on which the individual securities are traded.

Level 2 Fair Value Measurements

The fair value of certain corporate bonds and common trust funds for which quoted market prices are not available are valued based on yields currently available on comparable securities of issuers with similar credit ratings. Investments in certain restricted common stocks are valued at the quoted market price of the issuer's unrestricted common stock less an appropriate discount. The fair value of the certificates of deposit is based on amortized cost or original cost plus accrued interest.

S&P USA Ventilation Systems, LLC 401 (k) Plan
Notes to the Financial Statements
December 31, 2022 and 2021

5. Related Party and Party-In-Interest Transactions

Certain Plan investments are shares of money market that are managed by Charles Schwab. The value of these investments were \$189,107 and 110,585 as of December 31, 2022 and 2021. Notes receivable from participants qualify as exempt party-in-interest transactions.

Nest Eggs provides certain administrative services to the Plan pursuant to an agreement between the Company and Nest Eggs. Nest Eggs receives revenue from mutual fund service providers for services Nest Eggs provides to the funds.

The Plan or Plan sponsor may make a payment to Nest Eggs for administrative expenses. Fees paid by the Plan for administrative services amounted to 27,519 and 26,326 for the year ended December 31, 2022 and 2021.

6. Plan Termination

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

S&P USA Ventilation Systems, LLC 401 (k) Plan
Notes to the Financial Statements
December 31, 2022 and 2021

7. Information Certified by the Plan's Custodian

The investments included in the statements of net assets available for benefits as of December 31, 2022 and 2021, and the net appreciation in fair value of investments, interest and dividends included in the statement of changes in net assets available for benefits for the year ended December 31, 2022 have been derived from information certified as complete and accurate by Charles Schwab Trust Bank, trustee of the Plan, in accordance with 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

The trustees of the Plan hold the Plan's investment assets and execute investment transactions. Financial information related to those assets is included in the accompanying financial statements and supplemental schedule, and such information has been derived from reports prepared and certified by the trustees. Information provided by the trustees, which has not been audited by independent accountants, is summarized below:

	<u>2022</u>
Assets:	
Investments	3,919,720
Notes receivable from participants	115,416
	<u>\$ 4,035,136</u>
	<u>2022</u>
Investment loss	\$ (748,024)
Dividends and interest	115,485
Interest on participant loans	3,245
Contributions	605,863
	<u>(23,431)</u>
Benefits paid to participants	284,883
Administrative expenses	27,518
	<u>312,401</u>
	<u>\$ (335,832)</u>

Any differences between the foregoing information and information included in the financial statements and supplemental schedule result primarily from financial statement accruals, and classification differences.

S&P USA Ventilation Systems, LLC 401 (k) Plan
Notes to the Financial Statements
December 31, 2022 and 2021

8. Risks and Uncertainties

Investment Securities

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 participants' account balances and the amounts reported in the statements of net assets available for benefits.

9. Contingencies

ERISA requires that the Plan maintain continuous coverage under a fidelity bond, equal to the lesser of 10% of the funds handled or \$500,000. The Plan had sufficient coverage in place during the year, thus fulfilling ERISA's requirement.

Supplemental Schedule

S&P USA Ventilation Systems, LLC 401(k) Plan
EIN: 59-3101569
Plan Number: 001
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
As of December 31, 2022

(a)	(b)	(c)	(d)	(e)
Party-in- interest	Identity of issuer, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost**	Current Value
Cash			\$	25,939
Money market funds:				
*	Charles Schwab	Schwab Bank Savings		189,107
Mutual funds:				
	Dimensional Fund Advisors	Emerging Markets Core Equity		73,019
	Dimensional Fund Advisors	Emerging Markets Value		73,719
	Dimensional Fund Advisors	Five-Year Global Fixed Income		1,988
	Dimensional Fund Advisors	Global Real Estate		51,794
	Dimensional Fund Advisors	Global Core Plus Fixed Income		495,944
	Dimensional Fund Advisors	International Core Equity		238,805
	Dimensional Fund Advisors	International High Profitability		206,208
	Dimensional Fund Advisors	International Vector Equity		80,039
	Dimensional Fund Advisors	Investment Grade Portfolio		315,541
	Dimensional Fund Advisors	Targeted Credit Institutional		4,849
	Dimensional Fund Advisors	Two Year Global Fixed Income		34
	Dimensional Fund Advisors	US Core Equity		805,274
	Dimensional Fund Advisors	US High Relative Profit		78,606
	Dimensional Fund Advisors	US Small Cap Value		-
	Dimensional Fund Advisors	US Vector Equity		202,746
	Federated	Institutional High Yield Bond		28,523
	First Eagle	Gold Fund Class R6		21,768
	Jackson Square	SMID-Cap Growth		3,922
	John Hancock	High Yield		47
	Lord Abbett	Developing Growth Fund Class R6		99
	Morgan Stanley	Advantage		-
	Vanguard	500 Index Fund		52,465
	Vanguard	Consumer Discretionary		2,468
	Vanguard	Consumer Staples Index Fund		606
	Vanguard	Emerging Market Stock Index fund		9,459
	Vanguard	Energy Index		13,179
	Vanguard	Equity Inc		2,903
	Vanguard	European Stock Index		7,591
	Vanguard	Extended Market Index Fund		2,099
	Vanguard	Financials Index Fund		-
	Vanguard	Global Cap Cycles Inv		20,983
	Vanguard	Growth Index Fund		41,756
	Vanguard	Health Care Index Fund		52,793
	Vanguard	High-Yield Corporate		2,566
	Vanguard	Inflation Protected		5,031
	Vanguard	Information Technology		7,600
	Vanguard	Intermediate Term Investment Grade		34,283
	Vanguard	Intermediate Term Bond Index		3,066
	Vanguard	International Growth		18,878
	Vanguard	Large Cap Index Fund		27,258
	Vanguard	Life Strategy Growth		76,899

Information certified as complete and accurate by Charles Schwab Trust Bank.

S&P USA Ventilation Systems, LLC 401(k) Plan**EIN: 59-3101569****Plan Number: 001****Schedule H, line 4i - Schedule of Assets (Held at End of Year)****As of December 31, 2022**

(a)	(b)	(c)	(d)	(e)
Party-in-interest	Identity of issuer, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost**	Current Value
	Vanguard	Life Strategy Mod Growth Fund		-
	Vanguard	Long-Term Investment		4,170
	Vanguard	Long-Term Treasury		3,671
	Vanguard	Mid Cap Index Fund		35,649
	Vanguard	Mid Cap Value Index		3,333
	Vanguard	Mid Cap Growth Index		1,589
	Vanguard	Pacific Stock Index		7,064
	Vanguard	REIT Index Fund		3,098
	Vanguard	Short-Term Investment		20,462
	Vanguard	Small-Cap Index Adm		1,430
	Vanguard	Small-Cap Growth Index Fund		10,154
	Vanguard	Small-Cap Value Index Fund		9,903
	Vanguard	Target Retirement 2020 Fund		-
	Vanguard	Target Retirement 2025 Fund		28,776
	Vanguard	Target Retirement 2030 Fund		217,212
	Vanguard	Target Retirement 2035 Fund		1,879
	Vanguard	Target Retirement 2040 Fund		15,777
	Vanguard	Target Retirement 2045 Fund		157,260
	Vanguard	Target Retirement 2050 Fund		7,936
	Vanguard	Target Retirement 2055 Fund		-
	Vanguard	Target Retirement 2060 Fund		7,629
	Vanguard	Total Bond Market Index Fund		5,234
	Vanguard	Total International Bond Index Fund		1,009
	Vanguard	Total Stock Market Index Fund		53,394
	Vanguard	US Growth Admiral		40,155
	Vanguard	Utilities Index Fund		743
	Vanguard	Value Index Fund		819
				<u>3,918,200</u>
Collective Trusts:				
	Morley	Stable Value Fund		1,520
	Participant loans	Participant loans with interest rates ranging from 3.25% - 7.25%	***	<u>115,416</u>
				<u>\$ 4,035,136</u>

Information certified as complete and accurate by Charles Schwab Trust Bank.

S&P USA Ventilation Systems, LLC 401(k) Plan**EIN: 59-3101569****Plan Number: 001****Schedule H, line 4i - Schedule of Assets (Held at End of Year)****As of December 31, 2022**

(a)	(b)	(c)	(d)	(e)
Party-in-interest	Identity of issuer, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost**	Current Value
Cash			\$	25,939
Money market funds:				
* Charles Schwab		Schwab Bank Savings		189,107
Mutual funds:				
Dimensional Fund Advisors		Emerging Markets Core Equity		73,019
Dimensional Fund Advisors		Emerging Markets Value		73,719
Dimensional Fund Advisors		Five-Year Global Fixed Income		1,988
Dimensional Fund Advisors		Global Real Estate		51,794
Dimensional Fund Advisors		Global Core Plus Fixed Income		495,944
Dimensional Fund Advisors		International Core Equity		238,805
Dimensional Fund Advisors		International High Profitability		206,208
Dimensional Fund Advisors		International Vector Equity		80,039
Dimensional Fund Advisors		Investment Grade Portfolio		315,541
Dimensional Fund Advisors		Targeted Credit Institutional		4,849
Dimensional Fund Advisors		Two Year Global Fixed Income		34
Dimensional Fund Advisors		US Core Equity		805,274
Dimensional Fund Advisors		US High Relative Profit		78,606
Dimensional Fund Advisors		US Small Cap Value		-
Dimensional Fund Advisors		US Vector Equity		202,746
Federated		Institutional High Yield Bond		28,523
First Eagle		Gold Fund Class R6		21,768
Jackson Square		SMID-Cap Growth		3,922
John Hancock		High Yield		47
Lord Abbett		Developing Growth Fund Class R6		99
Morgan Stanley		Advantage		-
Vanguard		500 Index Fund		52,465
Vanguard		Consumer Discretionary		2,468
Vanguard		Consumer Staples Index Fund		606
Vanguard		Emerging Market Stock Index fund		9,459
Vanguard		Energy Index		13,179
Vanguard		Equity Inc		2,903
Vanguard		European Stock Index		7,591
Vanguard		Extended Market Index Fund		2,099
Vanguard		Financials Index Fund		-
Vanguard		Global Cap Cycles Inv		20,983
Vanguard		Growth Index Fund		41,756
Vanguard		Health Care Index Fund		52,793
Vanguard		High-Yield Corporate		2,566
Vanguard		Inflation Protected		5,031
Vanguard		Information Technology		7,600
Vanguard		Intermediate Term Investment Grade		34,283
Vanguard		Intermediate Term Bond Index		3,066
Vanguard		International Growth		18,878
Vanguard		Large Cap Index Fund		27,258
Vanguard		Life Strategy Growth		76,899

Information certified as complete and accurate by Charles Schwab Trust Bank.

S&P USA Ventilation Systems, LLC 401(k) Plan**EIN: 59-3101569****Plan Number: 001****Schedule H, line 4i - Schedule of Assets (Held at End of Year)****As of December 31, 2022**

(a)	(b)	(c)	(d)	(e)
Party-in-interest	Identity of issuer, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost**	Current Value
	Vanguard	Life Strategy Mod Growth Fund		-
	Vanguard	Long-Term Investment		4,170
	Vanguard	Long-Term Treasury		3,671
	Vanguard	Mid Cap Index Fund		35,649
	Vanguard	Mid Cap Value Index		3,333
	Vanguard	Mid Cap Growth Index		1,589
	Vanguard	Pacific Stock Index		7,064
	Vanguard	REIT Index Fund		3,098
	Vanguard	Short-Term Investment		20,462
	Vanguard	Small-Cap Index Adm		1,430
	Vanguard	Small-Cap Growth Index Fund		10,154
	Vanguard	Small-Cap Value Index Fund		9,903
	Vanguard	Target Retirement 2020 Fund		-
	Vanguard	Target Retirement 2025 Fund		28,776
	Vanguard	Target Retirement 2030 Fund		217,212
	Vanguard	Target Retirement 2035 Fund		1,879
	Vanguard	Target Retirement 2040 Fund		15,777
	Vanguard	Target Retirement 2045 Fund		157,260
	Vanguard	Target Retirement 2050 Fund		7,936
	Vanguard	Target Retirement 2055 Fund		-
	Vanguard	Target Retirement 2060 Fund		7,629
	Vanguard	Total Bond Market Index Fund		5,234
	Vanguard	Total International Bond Index Fund		1,009
	Vanguard	Total Stock Market Index Fund		53,394
	Vanguard	US Growth Admiral		40,155
	Vanguard	Utilities Index Fund		743
	Vanguard	Value Index Fund		819
				<u>3,918,200</u>
Collective Trusts:				
	Morley	Stable Value Fund		1,520
	Participant loans	Participant loans with interest rates ranging from 3.25% - 7.25%	***	<u>115,416</u>
				<u>\$ 4,035,136</u>

Information certified as complete and accurate by Charles Schwab Trust Bank.