

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 <div style="font-size: 24pt; font-weight: bold; text-align: center;">2023</div> This Form is Open to Public Inspection
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Part I Annual Report Identification Information
 For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 02/28/2023

A This return/report is for: a multiemployer plan a multiple-employer plan (Filers checking this box must provide 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>THE ZIEGENFELDER COMPANY, INC. 401(K) PLAN</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>THE ZIEGENFELDER COMPANY, INC.</u> <u>87-18TH ST., P.O. BOX 6645</u> <u>WHEELING, WV 26003</u>	1c Effective date of plan <u>01/01/1992</u> 2b Employer Identification Number (EIN) <u>55-0317850</u> 2c Plan Sponsor's telephone number <u>304-232-6360</u> 2d Business code (see instructions) <u>311900</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.	02/13/2024	KEVIN HELLER JR
	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 <input checked="" type="checkbox"/> 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	289
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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)	0
a(2) Total number of active participants at the end of the plan year	6a(2)	0
b Retired or separated participants receiving benefits	6b	0
c Other retired or separated participants entitled to future benefits	6c	0
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	0
f Total. Add lines 6d and 6e	6f	0
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	6g(1)	0
g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g(2)	0
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	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2G 2J 2K 2T 3D 2F 3H

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)	9b Plan benefit arrangement (check all that apply)
(1) <input checked="" type="checkbox"/> Insurance	(1) <input checked="" type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> 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
- (4) **DCG** (Individual Plan Information) – Number Attached _____
- (5) **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) **H** (Financial Information)
- (2) **I** (Financial Information – Small Plan)
- (3) **A** (Insurance Information) – Number Attached 1
- (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 2023 Form M-1 annual report. If the plan was not required to file the 2023 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

2023

This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning **01/01/2023** and ending **02/28/2023**

A Name of plan THE ZIEGENFELDER COMPANY, INC. 401(K) PLAN		B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 THE ZIEGENFELDER COMPANY, INC.		D Employer Identification Number (EIN) 55-0317850	

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.

1 Coverage Information:

(a) Name of insurance carrier
STANDARD 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
93-0242990	69019	661140	0	01/01/2023	02/28/2023

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	(b) Total amount of fees paid
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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	

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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(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	
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	

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 ▶

b Balance at the end of the previous year **7b** 0

c Additions: (1) Contributions deposited during the year **7c(1)**
 (2) Dividends and credits **7c(2)**
 (3) Interest credited during the year **7c(3)**
 (4) Transferred from separate account..... **7c(4)**
 (5) Other (specify below) **7c(5)**
 ▶

(6) Total additions **7c(6)** 0

d Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 0

e Deductions:
 (1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)**
 (2) Administration charge made by carrier **7e(2)**
 (3) Transferred to separate account..... **7e(3)**
 (4) Other (specify below) **7e(4)**
 ▶

(5) Total deductions **7e(5)** 0

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 0

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)	0
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)	0
	(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)	0
	(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> 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	10b	

Specify nature of costs.

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. ▶

INFORMATION SHOWING ADDITIONS AND DEDUCTIONS OF THE STANDARD STABLE ASSET FUND WITHIN IPMS.

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 02/28/2023	
A Name of plan THE ZIEGENFELDER COMPANY, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 THE ZIEGENFELDER COMPANY, INC.	D Employer Identification Number (EIN) 55-0317850

Part I	Asset and Liability Statement
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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.

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	13531	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	9564	0
(2) Participant contributions	1b(2)	13333	0
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(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)		
(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)	4809700	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	966257	0
(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	5812385	0
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	40554	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	40554	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	5771831	0

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)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0
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)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(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)	378	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		378
(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)		118224
c Other income	2c		76
d Total income. Add all income amounts in column (b) and enter total	2d		118678

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	90	
(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)		90
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		0
j Total expenses. Add all expense amounts in column (b) and enter total	2j		90

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		118588
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		5890419

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: **GROSSMAN YANEK & FORD**

(2) EIN: **25-1638525**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) This form is filed for a CCT, PSA, DCG 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. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
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.)		X	
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.)		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.)		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.)		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	
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?		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?		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	
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.)	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?	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	X		

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)
ARMSTRONG 401(K) PLAN	25-1563080	002

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
--	---	---

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 02/28/2023

A Name of plan <u>THE ZIEGENFELDER COMPANY, INC. 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>THE ZIEGENFELDER COMPANY, INC.</u>	D Employer Identification Number (EIN) <u>55-0317850</u>	

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	<u>0</u>
---	----------	----------

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): 45-6062081

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

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: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment)	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> 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. <input type="checkbox"/> 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) and (b):

a Enter the percentage of plan assets held as:
 Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
 High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
 0-5 years 5-10 years 10-15 years 15 years or more

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.....

Part VII IRS Compliance Questions

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? Yes No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).
 Design-based safe harbor method
 "Prior year" ADP test
 "Current year" ADP test
 N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ___/___/____ (MM/DD/YYYY) and the Opinion Letter serial number _____.



THE ZIEGENFELDER COMPANY, INC. 401(K) PLAN

Financial Statements as of and for the Period from January 1, 2023 to February 28, 2023 and as of and for the Years Ended December 31, 2022 and December 31, 2021, Supplemental Schedule as of December 31, 2022 and Independent Auditors' Report

THE ZIEGENFELDER COMPANY, INC. 401(K) PLAN

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Schedules not included herein are omitted because of the absence of conditions under which they are required.



INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
of The Ziegenfelder Company, Inc. 401(k) Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audits for the 2023 and 2022 Financial Statements

We have performed audits of the accompanying financial statements of The Ziegenfelder Company, Inc. 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of February 28, 2023 and December 31, 2022, and the related statements of changes in net assets available for benefits for the period from January 1, 2023 to February 28, 2023 and for the year ended December 31, 2022, and the related notes to the financial statements (2023 and 2022 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised and subject to periodic examination by a state or federal agency (qualified institution), provided that the statements or information regarding assets so held are prepared and certified to by the qualified institution 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 a certification from a qualified institution as of and for the period from January 1, 2023 to February 28, 2023 and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion on the 2023 and 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 2023 and 2022 Financial Statements section:

- the amounts and disclosures in the 2023 and 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 (U.S. GAAP).

- the information in the 2023 and 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 2023 and 2022 Financial Statements

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 Auditors' Responsibilities for the Audit of the **2023 and 2022** Financial Statements section of our report. We are required to be independent of the 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.

Auditors' Report on the 2021 Financial Statements

Other auditors performed an ERISA Section 103(a)(3)(C) audit of the Plan's financial statements as of December 31, 2021 and their report dated September 29, 2022 expressed an unmodified opinion on those statements in accordance with ERISA Section 103(a)(3)(C).

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. GAAP, 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 the 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 Audits of the 2023 and 2022 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audits of the 2023 and 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 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 the 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 the 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 **2023 and 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 U.S. GAAP.

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 U.S. GAAP.

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 for investment purposes 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 their 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).

Grossman Yanak + Ford LLP

Pittsburgh, Pennsylvania
February 6, 2024

THE ZIEGENFELDER COMPANY, INC. 401(K) PLAN

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
FEBRUARY 28, 2023; DECEMBER 31, 2022 AND 2021**

	February 28, 2023	December 31, 2022	December 31, 2021
ASSETS:			
Cash	\$ -	\$ 13,531	\$ 79,870
Investments at fair value	-	4,809,700	7,004,151
Guaranteed investment contract at contract value	-	966,257	1,291,312
Total investments	<u>-</u>	<u>5,789,488</u>	<u>8,375,333</u>
Receivables:			
Participant contribution receivable	-	13,333	-
Employer contribution receivable	-	9,564	-
Total receivables	<u>-</u>	<u>22,897</u>	<u>-</u>
Total assets	<u>-</u>	<u>5,812,385</u>	<u>8,375,333</u>
LIABILITIES:			
Due to brokers	-	36,338	79,870
Payable to sponsor	-	4,216	-
Total liabilities	<u>-</u>	<u>40,554</u>	<u>79,870</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ -</u></u>	<u><u>\$ 5,771,831</u></u>	<u><u>\$ 8,295,463</u></u>

See notes to financial statements.

THE ZIEGENFELDER COMPANY, INC. 401(K) PLAN**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE PERIOD FROM JANUARY 1, 2023 TO FEBRUARY 28, 2023 AND THE
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	<u>2023</u>	<u>2022</u>	<u>2021</u>
ADDITIONS:			
Net appreciation (depreciation) in value of investments	\$ 118,224	\$ (1,405,034)	\$ 556,253
Interest and dividends	<u>454</u>	<u>230,268</u>	<u>449,546</u>
Net investment income (loss)	<u>118,678</u>	<u>(1,174,766)</u>	<u>1,005,799</u>
Participant contributions	-	395,667	394,261
Employer contributions	-	242,708	247,345
Rollover contributions	<u>-</u>	<u>-</u>	<u>569,609</u>
Total contributions	-	638,375	1,211,215
Total	<u>118,678</u>	<u>(536,391)</u>	<u>2,217,014</u>
DEDUCTIONS:			
Benefits paid to participants	90	1,955,271	309,467
Administrative expenses	<u>-</u>	<u>31,970</u>	<u>26,871</u>
Total	<u>90</u>	<u>1,987,241</u>	<u>336,338</u>
TRANSFER TO ANOTHER PLAN	<u>(5,890,419)</u>	<u>-</u>	<u>-</u>
NET INCREASE (DECREASE) IN NET ASSETS AVAILABLE FOR BENEFITS	(5,771,831)	(2,523,632)	1,880,676
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF THE YEAR	<u>5,771,831</u>	<u>8,295,463</u>	<u>6,414,787</u>
NET ASSETS AVAILABLE FOR BENEFITS, END OF THE YEAR	<u>\$ -</u>	<u>\$ 5,771,831</u>	<u>\$ 8,295,463</u>

See notes to financial statements.

THE ZIEGENFELDER COMPANY, INC. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

1. DESCRIPTION OF PLAN AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following description of the The Ziegenfelder Company, Inc. 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, established January 1, 1992, and amended and restated effective January 1, 2022, is a defined contribution plan covering all employees of The Ziegenfelder Company, Inc. (the "Company") who are age 18 or older and have completed one year of service (1,000 hours of service during the plan year). Participants may enroll into the Plan on the first day of the quarter following their first year of employment and meeting all eligibility requirements. The Plan qualified under Section 401(k) of the Internal Revenue Code (IRC) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective January 11, 2023, management made the decision to merge the Plan into the Armstrong 401(k) Plan and all remaining net assets available for benefits were transferred to the Armstrong 401(k) Plan by February 28, 2023.

Participant Contributions - Participants may elect to contribute pre-tax compensation subject to certain limitations under the IRC. The Plan allows for participants who are age 50 or older to make catch-up contributions based on limits established by the IRC and also accepts rollover contributions for eligible employees from other qualified plans.

Employer Contributions - The Plan provides for an employer safe harbor matching contribution equal to 100% of the participant's deferral contribution up to the first 3% of compensation deferred and 50% of deferrals between 3% and 5% of compensation.

The Plan also provides for an employer discretionary profit sharing contribution. There were no discretionary profit sharing contributions during the period from January 1, 2023 to February 28, 2023 and the years ended December 31, 2022 and 2021.

Participant Accounts - A separate account is maintained for each participant. Each participant's account is credited with the participant's contributions, rollover contributions, allocations of the Companies' contributions and plan earnings or losses. Plan earnings or losses are allocated daily based on each participant's account balance. Participant accounts are charged with an allocation of administrative expenses that

are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting - Participants are immediately vested in their contributions, rollover contributions, safe harbor contributions, and profit sharing contributions plus actual earnings thereon.

Investment Options - Participants may direct contributions and any related earnings into various investment options. The Plan is invested in various mutual funds and a group annuity contract maintained by The Standard Insurance Company.

Payment of Benefits - Upon termination of service due to death, disability, retirement or other termination, a participant will receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. If a participant's vested account balance is less than \$5,000, his or her account will be automatically distributed in a lump-sum amount. The Plan also provides for in-service distributions based upon financial hardship or at age of 59 1/2, as defined by IRC regulations. Benefit payments to participants are recorded at the time of distribution.

Administrative Expenses - Administrative expenses of the Plan are paid by the Plan or by the Sponsor, as provided by the plan agreement.

Use of Estimates - The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of changes in assets available for benefits during the reporting periods. Actual results could differ from those estimates.

Risk and Uncertainties - The Plan's funds are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term could materially affect participants' account balances and the amounts reported in the statement of assets available for benefits.

Investment Valuation and Income Recognition - Investments are carried at their fair values, except for the fully benefit-responsive investment which is reported at contract value, determined based upon contributions, earnings and withdrawals. The Plan presents, in the statements of changes in net assets available for benefits, the net appreciation (depreciation) in the fair value of its investments, which consists of the realized gains (losses) and the unrealized appreciation (depreciation) on these investments. The unrealized appreciation (depreciation) of investments is determined by the change in current market value from the beginning of the period to the end of the period (if held for the entire period), or from the date of purchase to the end of the period. Realized

gains and losses on securities sold or redeemed are determined, on the basis of specific identification, from the date of purchase to the date of sale. Purchases and sales of securities are reflected on a trade-date basis. Dividends and interest are recorded as earned. Investment related expenses are included in net appreciation (depreciation) in fair value of investments.

Fair Value Measurements - U.S. GAAP establishes a framework for measuring fair value, which 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 (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy 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 are not quoted prices in active markets but are observable either directly or indirectly.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset'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.

Mutual funds are valued using a quoted price in an active market (level 1 measurement). There have been no changes in the methodologies used at February 28, 2023; December 31, 2022 or December 31, 2021.

These methods may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the plan administrator 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 dates.

Subsequent Events - Management has evaluated subsequent events through February 6, 2024, the date on which the financial statements were available to be issued.

2. GROUP ANNUITY CONTRACT WITH INSURANCE COMPANY

The Plan holds a fully benefit-responsive group annuity contract with The Standard Insurance Company (Standard), which maintains the contributions in a general account. Standard is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the group annuity contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the assets available for benefits attributable to the group annuity contract. Contract value, as reported to the Plan by Standard, 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.

Under the terms of the existing contract, the crediting interest rate is based on a formula agreed upon with the issuer. The crediting rate will not be less than the guaranteed minimum interest rate of 1%. As of December 31, 2022 and 2021, the crediting interest rate was 2.35% and 2.20%, respectively.

The Plan's ability to receive amounts due in accordance with the fully benefit-responsive investment contract is dependent on the third-party 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.

Certain events limit the Plan's ability to transact at contract value with Standard. Such events include the following: (1) removal of a group of participants from plan coverage as a result of temporary absence, (2) change in position or other occurrence qualifying as a temporary break in service under the Plan, (3) transfer or other change of position resulting in employment by an entity controlling, controlled by, or under common control with the employer, (4) cessation of an employment relationship resulting from a reorganization, merger, layoff or the sale or discontinuance of all or any part of the plan sponsor's business, (5) removal from the Plan of one or more groups or classification of participants, (6) partial or complete plan termination, or (7) plan disqualification. Furthermore, certain events would allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Examples of such events include the following: (1) an uncured break of the Plan's investment guidelines, (2) a material amendment to the contract without the issuer's consent, (3) a violation of a material business obligation under the contract, or (4) 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 participants are probable of occurring.

The group annuity contract does not permit Standard to terminate the agreement prior to the scheduled maturity date.

3. PLAN TERMINATION

The Company anticipates and believes that the Plan will continue without interruption but reserves the right to discontinue the Plan, as merged (see Note 1), at its discretion subject to the provisions of ERISA. In the event that such discontinuance results in the termination of the Plan, all amounts credited to participant accounts become 100% vested. The assets of the Plan will be distributed in accordance with the trust agreement in a uniform and nondiscriminatory manner.

4. INCOME TAX STATUS

The Plan is a prototype plan for which the prototype sponsoring organization has obtained a favorable opinion letter dated March 31, 2014 in which the Internal Revenue Service states that the Plan, as designed, is in compliance with the applicable requirements of the IRC. The plan has been amended since receiving the opinion letter; however, the Plan Sponsor believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

Management believes there is no liability related to uncertain tax positions at February 28, 2023; December 31, 2022 or December 31, 2021. The Plan is no longer subject to tax examinations for tax years before December 31, 2019.

5. CERTIFIED FINANCIAL INFORMATION

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-5 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the custodian, Alerus Financial, N.A. (Alerus), has certified that the following data included in the accompanying financial statements is complete and accurate:

- Investments as shown in the statements of net assets available for benefits as of February 28, 2023; December 31, 2022 and December 31, 2021
- Investment activity, as shown in the statements of changes in net assets available for benefits for the period from January 1, 2023 to February 28, 2023 and the years ended December 31, 2022 and December 31, 2021

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

6. RELATED PARTIES AND PARTIES-IN-INTEREST

Alerus serves as custodian of the Plan and is considered a party-in-interest. Alerus provides access to certain mutual funds and a group annuity contract as investment options.

Certain administrative functions of the Plan are performed by employees of the Company. Neither the Company nor its employees receive compensation from the Plan.

THE ZIEGENFELDER COMPANY, INC. 401(K) PLAN

EIN: 55-0317850 PLAN 001

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR (SCHEDULE H, LINE 4i)
DECEMBER 31, 2022

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Identity of Issuer, Borrower, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	Mutual Funds:		
	Vanguard	Target Retirement Income Fund	\$ 1,974
	Vanguard	Target Retirement 2025 Fund	904
	Vanguard	Target Retirement 2045 Fund	52,594
	Vanguard	Target Retirement 2020 Fund	503
	Vanguard	Target Retirement 2055 Fund	42,188
	Vanguard	Target Retirement 2050 Fund	64,893
	Vanguard	Target Retirement 2040 Fund	13,534
	Vanguard	Target Retirement 2030 Fund	325,775
	Dodge & Cox	Income Fund	389,352
	Fidelity	Total Bond Fund	377,449
	Dimensional Fund Advisors	US Targeted Value Fund	334,470
	Dimensional Fund Advisors	Real Estate Securities Fund	1,654
	Parnassus	Core Equity Institutional Shares Fund	446,259
	T Rowe Price	Blue Chip Growth Fund	318,403
	Vanguard	Equity Income - Admiral Fund	390,631
	Vanguard	Explorer Admiral Shares Fund	306,561
	Vanguard	Index Trust Mid Cap Index Fund Admiral Shares	48,826
	Vanguard	Small Cap Index Admiral Fund	13,513
	Vanguard	S&P 500 Index Admiral Fund	134,047
	Vanguard	Total Stock Market Index Admiral Fund	895,051
	American Funds	New World R6 Fund	15,497
	Vanguard	International Growth Admiral Fund	310,593
	Vanguard	International Value Fund	306,220
	Vanguard	Developed Markets Index Admiral Fund	18,809
		Total mutual funds	<u>4,809,700</u>
	Guaranteed Investment Contract:		
*	Standard	Stable Asset Fund 2	<u>966,257</u>
	Cash:		
*	Alerus	Cash	<u>13,531</u>
	Total		<u>\$ 5,789,488</u>

*Party-in-interest

<p>Form 5500</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p>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).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2023</p> <hr/> <p>This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information	
For calendar plan year 2023 or fiscal plan year beginning <u>01/01/2023</u> and ending <u>02/28/2023</u>	
A This return/report is for:	<input type="checkbox"/> a multiemployer plan <input type="checkbox"/> a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) <input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a DFE (specify) ____
B This return/report is:	<input type="checkbox"/> the first return/report <input checked="" type="checkbox"/> the final return/report <input checked="" type="checkbox"/> an amended return/report <input checked="" type="checkbox"/> a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	<input type="checkbox"/>
D Check box if filing under:	<input type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> the DFVC program <input type="checkbox"/> special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	<input type="checkbox"/>

Part II Basic Plan Information —enter all requested information					
1a Name of plan The Ziegenfelder Company, Inc. 401(k) Plan	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">1b Three-digit plan number (PN) ▶</td> <td style="width:20%; text-align: center;">001</td> </tr> <tr> <td>1c Effective date of plan</td> <td style="text-align: center;">01/01/1992</td> </tr> </table>	1b Three-digit plan number (PN) ▶	001	1c Effective date of plan	01/01/1992
1b Three-digit plan number (PN) ▶	001				
1c Effective date of plan	01/01/1992				
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) THE ZIEGENFELDER COMPANY, INC. 87-18TH ST., P.O. BOX 6645 WHEELING WV 26003	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) 55-0317850</td> </tr> <tr> <td>2c Plan Sponsor's telephone number 304-232-6360</td> </tr> <tr> <td>2d Business code (see instructions) 311900</td> </tr> </table>	2b Employer Identification Number (EIN) 55-0317850	2c Plan Sponsor's telephone number 304-232-6360	2d Business code (see instructions) 311900	
2b Employer Identification Number (EIN) 55-0317850					
2c Plan Sponsor's telephone number 304-232-6360					
2d Business code (see instructions) 311900					

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		2/13/24	Kevin Heller Jr
	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

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 2023 Form M-1 annual report. If the plan was not required to file the 2023 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 H, Line 4j - Schedule of Reportable Transactions

ANNUAL TRUST REPORT FOR AUDIT

THE ZIEGENFELDER COMPANY INC
401(K) PLAN

Statement Period
Account Number

01/01/23 through 02/28/23
1066114000

Preliminary Schedule Of Reportable Transactions

PLAN NUMBER:

EIN NUMBER: 55-0317850

DESCRIPTION	PURCH/SELL PRICE EXPENSE INCURRED	COST OF ASSET	VALUE OF ASSET ON TXN DATE	NET GAIN OR LOSS
BEGINNING MARKET VALUE:	5,753,150.67			
SECURITY TRANSACTIONS EXCEEDING 5%:				
MUTUAL FUNDS - BALANCED				
VANGUARD TARGET RETIREMENT 2030				
SOLD AT 32.140	333,771.19	421,120.11	334,601.83	87,348.92-
TOTAL	333,771.19	421,120.11	334,601.83	87,348.92-
TOTAL MUTUAL FUNDS - BALANCED	333,771.19	421,120.11	334,601.83	87,348.92-
MUTUAL FUNDS - BONDS				
DODGE & COX INCOME FUND				
SOLD AT 12.480	398,614.14	438,916.74	397,017.13	40,302.60-
TOTAL	398,614.14	438,916.74	397,017.13	40,302.60-
FIDELITY TOTAL BOND FUND				
SOLD AT 9.550	386,349.34	431,332.44	384,730.64	44,983.10-
TOTAL	386,349.34	431,332.44	384,730.64	44,983.10-
TOTAL MUTUAL FUNDS - BONDS	784,963.48	870,249.18	781,747.77	85,285.70-
MUTUAL FUNDS - DOMESTIC EQUITY				
DIMENSIONAL DFA US TARGETED VALUE I				
SOLD AT 28.110	343,262.07	279,734.09	347,536.05	63,527.98
TOTAL	343,262.07	279,734.09	347,536.05	63,527.98
PARNASSUS CORE EQUITY INSTL				
SOLD AT 48.070	456,127.57	520,188.09	459,068.78	64,060.52-
TOTAL	456,127.57	520,188.09	459,068.78	64,060.52-

Schedule H, Line 4j - Schedule of Reportable Transactions

THE ZIEGENFELDER COMPANY INC
401(K) PLAN

ANNUAL TRUST REPORT FOR AUDIT

Statement Period
Account Number

01/01/23 through 02/28/23
1066114000

Preliminary Schedule Of Reportable Transactions

PLAN NUMBER:

EIN NUMBER: 55-0317850

DESCRIPTION	PURCH/SELL PRICE EXPENSE INCURRED	COST OF ASSET	VALUE OF ASSET ON TXN DATE	NET GAIN OR LOSS
T ROWE PRICE BLUE CHIP GROWTH FUND I				
SOLD AT 104.550	320,333.67	409,041.79	323,580.91	88,708.12-
TOTAL	320,333.67	409,041.79	323,580.91	88,708.12-
VANGUARD EQUITY INCOME - ADMIRAL				
SOLD AT 85.790	395,984.19	342,384.07	397,645.83	53,600.12
TOTAL	395,984.19	342,384.07	397,645.83	53,600.12
VANGUARD EXPLORER ADMIRAL SHARES, FUND #5024				
SOLD AT 88.690	312,948.10	353,587.37	316,617.69	40,639.27-
TOTAL	312,948.10	353,587.37	316,617.69	40,639.27-
VANGUARD TOTAL STOCK MKT INDEX ADMIRAL FUND #585				
SOLD AT 94.490	908,413.35	691,907.68	915,431.46	216,505.67
TOTAL	908,413.35	691,907.68	915,431.46	216,505.67
TOTAL MUTUAL FUNDS - DOMESTIC EQUITY	2,737,068.95	2,596,843.09	2,759,880.72	140,225.86
MUTUAL FUNDS - INTERNATIONAL EQUITY				
VANGUARD INTERNATIONAL GROWTH ADMIRAL				
SOLD AT 96.150	330,348.44	358,142.26	333,131.39	27,793.82-
TOTAL	330,348.44	358,142.26	333,131.39	27,793.82-
VANGUARD INTERNATIONAL VALUE PORT INV CL FUND #46				
SOLD AT 37.690	322,927.09	328,173.53	324,640.61	5,246.44-
TOTAL	322,927.09	328,173.53	324,640.61	5,246.44-
TOTAL MUTUAL FUNDS - INTERNATIONAL EQUITY	653,275.53	686,315.79	657,772.00	33,040.26-

Schedule H, Line 4j - Schedule of Reportable Transactions

THE ZIEGENFELDER COMPANY INC
401(K) PLAN

ANNUAL TRUST REPORT FOR AUDIT

Statement Period
Account Number

01/01/23 through 02/28/23
1066114000

Preliminary Schedule Of Reportable Transactions

PLAN NUMBER:

EIN NUMBER: 55-0317850

DESCRIPTION	PURCH/SELL PRICE EXPENSE INCURRED	COST OF ASSET	VALUE OF ASSET ON TXN DATE	NET GAIN OR LOSS
COLLECTIVE FUNDS - FIXED INCOME				
THE STANDARD STABLE ASSET FUND 2				
SOLD AT 33.033	966,945.11	880,966.43	967,015.35	85,978.68
TOTAL	966,945.11	880,966.43	967,015.35	85,978.68
TOTAL COLLECTIVE FUNDS - FIXED INCOME	966,945.11	880,966.43	967,015.35	85,978.68
TOTAL SECURITY TRANSACTIONS EXCEEDING 5%		5,455,494.60		

Schedule H, Line 4j - Schedule of Reportable Transactions

THE ZIEGENFELDER COMPANY INC
401(K) PLAN

ANNUAL TRUST REPORT FOR AUDIT

Statement Period 01/01/23 through 02/28/23
Account Number 1066114000

Preliminary Schedule Of Reportable Transactions

PLAN NUMBER:

EIN NUMBER: 55-0317850

DESCRIPTION	PURCH/SELL PRICE EXPENSE INCURRED	COST OF ASSET	VALUE OF ASSET ON TXN DATE	NET GAIN OR LOSS
BEGINNING MARKET VALUE:	5,753,150.67			
SINGLE TRANSACTIONS EXCEEDING 5%:				
01/10/23 SOLD 12,211.386 SHS DIMENSIONAL DFA US TARGETED VALUE FUND 01/09/23 AT 28.11		279,734.09		
01/10/23 SOLD 31,940.236 SHS DODGE & COX INCOME FUND ON 01/09/23 AT 12.48		438,916.74		
01/10/23 SOLD 29,272.006 UNITS THE STANDARD STABLE ASSET FUND 2 ON 01/09/23 AT 33.0331		880,966.43		
01/10/23 SOLD 3,435.761 SHS VANGUARD INTERNATIONAL GROWTH ADMIRAL ON 01/09/23 AT 96.15		358,142.26		
01/10/23 SOLD 4,615.738 SHS VANGUARD EQUITY INCOME - ADMIRAL ON 01/09/23 AT 85.79		342,384.07		
01/10/23 SOLD 9,613.857 SHS VANGUARD TOTAL STOCK MKT INDEX ADMIRAL FUND #585 ON 01/09/23 AT 94.49		691,907.68		
01/10/23 SOLD 40,455.377 SHS FIDELITY TOTAL BOND FUND ON 01/09/23 AT 9.55		431,332.44		
01/10/23 SOLD 9,488.8132 SHS PARNASSUS CORE EQUITY INSTL ON 01/09/23 AT 48.07		520,188.09		
01/10/23 SOLD 3,063.923 SHS T ROWE PRICE BLUE CHIP GROWTH FUND F 01/09/23 AT 104.55		409,041.79		
01/10/23 SOLD 3,528.56 SHS VANGUARD EXPLORER ADMIRAL SHARES, FUND #5024 ON 01/09/23 AT 88.69		353,587.37		
01/10/23 SOLD 8,567.976 SHS VANGUARD INTERNATIONAL VALUE PORT INV CL FUND #46 ON 01/09/23 AT 37.69		328,173.53		

Schedule H, Line 4j - Schedule of Reportable Transactions

THE ZIEGENFELDER COMPANY INC
401(K) PLAN

ANNUAL TRUST REPORT FOR AUDIT

Statement Period 01/01/23 through 02/28/23
Account Number 1066114000

Preliminary Schedule Of Reportable Transactions

PLAN NUMBER:

EIN NUMBER: 55-0317850

DESCRIPTION	PURCH/SELL PRICE EXPENSE INCURRED	COST OF ASSET	VALUE OF ASSET ON TXN DATE	NET GAIN OR LOSS
01/10/23 SOLD 10,384.911 SHS VANGUARD TARGET RETIREMENT 2030 ON 01/09/23 AT 32.14		421,120.11		
TOTAL SINGLE TRANSACTIONS EXCEEDING 5%		5,455,494.60		