

<p><b>Form 5500</b></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><b>Annual Return/Report of Employee Benefit Plan</b></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>▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p>	<p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2022</p> <hr/> <p><b>This Form is Open to Public Inspection</b></p>
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**Part I Annual Report Identification Information**

For calendar plan year 2022 or fiscal plan year beginning 12/31/2022 and ending 11/30/2023

**A** This return/report is for:  a multiemployer plan  a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)  
 a single-employer plan  a DFE (specify) \_\_\_\_\_

**B** This return/report is:  the first return/report  the final return/report  
 an amended return/report  a short plan year return/report (less than 12 months)

**C** If the plan is a collectively-bargained plan, check here. . . . . ▶

**D** Check box if filing under:  Form 5558  automatic extension  the DFVC program  
 special extension (enter description)

**E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶

**Part II Basic Plan Information**—enter all requested information

<p><b>1a</b> Name of plan <u>CRESCENT METAL PRODUCTS, INC. HOURLY PAID EMPLOYEES PENSION PLAN</u></p>	<p><b>1b</b> Three-digit plan number (PN) ▶ <u>002</u></p>
<p><b>2a</b> 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>CRESCENT METAL PRODUCTS, INC.</u>  <u>5925 HEISLEY RD</u> <u>MENTOR, OH 44060-1833</u></p>	<p><b>1c</b> Effective date of plan <u>02/01/1974</u></p> <p><b>2b</b> Employer Identification Number (EIN) <u>34-0683264</u></p> <p><b>2c</b> Plan Sponsor's telephone number <u>440-350-1100</u></p> <p><b>2d</b> Business code (see instructions) <u>332900</u></p>

**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.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	09/18/2024	CLIFFORD D. BAGGOTT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

<p><b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor</p> <p>CRESCENT METAL PRODUCTS, INC.</p> <p>5925 HEISLEY RD MENTOR, OH 44060-1833</p>	<p><b>3b</b> Administrator's EIN 34-0683264</p> <p><b>3c</b> Administrator's telephone number 440-350-1100</p>
<p><b>4</b> 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:</p> <p><b>a</b> Sponsor's name</p> <p><b>c</b> Plan Name</p>	<p><b>4b</b> EIN</p> <p><b>4d</b> PN</p>
<p><b>5</b> Total number of participants at the beginning of the plan year</p>	<p><b>5</b> 166</p>
<p><b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b>, <b>6a(2)</b>, <b>6b</b>, <b>6c</b>, and <b>6d</b>).</p>	
<p><b>a(1)</b> Total number of active participants at the beginning of the plan year .....</p>	<p><b>6a(1)</b> 38</p>
<p><b>a(2)</b> Total number of active participants at the end of the plan year .....</p>	<p><b>6a(2)</b> 0</p>
<p><b>b</b> Retired or separated participants receiving benefits .....</p>	<p><b>6b</b> 0</p>
<p><b>c</b> Other retired or separated participants entitled to future benefits.....</p>	<p><b>6c</b> 0</p>
<p><b>d</b> Subtotal. Add lines <b>6a(2)</b>, <b>6b</b>, and <b>6c</b>.....</p>	<p><b>6d</b> 0</p>
<p><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....</p>	<p><b>6e</b> 0</p>
<p><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....</p>	<p><b>6f</b> 0</p>
<p><b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....</p>	<p><b>6g</b></p>
<p><b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....</p>	<p><b>6h</b> 0</p>
<p><b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....</p>	<p><b>7</b></p>
<p><b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1B 1H 1I 3D</p> <p><b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:</p>	
<p><b>9a</b> Plan funding arrangement (check all that apply)</p> <p>(1) <input type="checkbox"/> Insurance</p> <p>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts</p> <p>(3) <input checked="" type="checkbox"/> Trust</p> <p>(4) <input type="checkbox"/> General assets of the sponsor</p>	<p><b>9b</b> Plan benefit arrangement (check all that apply)</p> <p>(1) <input checked="" type="checkbox"/> Insurance</p> <p>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts</p> <p>(3) <input type="checkbox"/> Trust</p> <p>(4) <input type="checkbox"/> General assets of the sponsor</p>
<p><b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)</p>	
<p><b>a Pension Schedules</b></p> <p>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)</p> <p>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</p> <p>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</p>	<p><b>b General Schedules</b></p> <p>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)</p> <p>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)</p> <p>(3) <input type="checkbox"/> <b>0 A</b> (Insurance Information)</p> <p>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)</p> <p>(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)</p> <p>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)</p>

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

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**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.

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

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**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 \_\_\_\_\_

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**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 12/31/2022 and ending 11/30/2023

**A** Name of plan  
CRESCENT METAL PRODUCTS, INC. HOURLY PAID EMPLOYEES PENSION PLAN

**B** Three-digit plan number (PN) ▶ 002

**C** Plan sponsor's name as shown on line 2a of Form 5500  
CRESCENT METAL PRODUCTS, INC.

**D** Employer Identification Number (EIN)  
34-0683264

**Part I Service Provider Information (see instructions)**

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

**a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).....  Yes  No

**b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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**(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)

OSWALD FINANCIAL, INC.

1360 EAST NINTH STREET  
SUITE 600  
CLEVELAND, OH 44114

34-1892136

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	CONSULTANT	6532	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

MATRIX TRUST COMPANY

2800 NORTH CENTRAL AVENUE  
SUITE 900  
PHOENIX, AZ 85004

75-3182674

(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?
19	SERVICE PROVIDER	6089	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**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.

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

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

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

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

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

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<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> 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)

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  ▶ <b>File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2022</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2022 or fiscal plan year beginning **12/31/2022** and ending **11/30/2023**

<b>A</b> Name of plan <b>CRESCENT METAL PRODUCTS, INC. HOURLY PAID EMPLOYEES PENSION PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>002</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>CRESCENT METAL PRODUCTS, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>34-0683264</b>	

**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
<b>a</b> Total noninterest-bearing cash.....	<b>1a</b>	0	0
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions.....	<b>1b(1)</b>	910919	0
<b>(2)</b> Participant contributions.....	<b>1b(2)</b>	0	0
<b>(3)</b> Other.....	<b>1b(3)</b>	0	0
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....	<b>1c(1)</b>	697273	0
<b>(2)</b> U.S. Government securities.....	<b>1c(2)</b>	0	0
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred.....	<b>1c(3)(A)</b>	0	0
<b>(B)</b> All other.....	<b>1c(3)(B)</b>	0	0
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred.....	<b>1c(4)(A)</b>	0	0
<b>(B)</b> Common.....	<b>1c(4)(B)</b>	0	0
<b>(5)</b> Partnership/joint venture interests.....	<b>1c(5)</b>	0	0
<b>(6)</b> Real estate (other than employer real property).....	<b>1c(6)</b>	0	0
<b>(7)</b> Loans (other than to participants).....	<b>1c(7)</b>	0	0
<b>(8)</b> Participant loans.....	<b>1c(8)</b>	0	0
<b>(9)</b> Value of interest in common/collective trusts.....	<b>1c(9)</b>	0	0
<b>(10)</b> Value of interest in pooled separate accounts.....	<b>1c(10)</b>	0	0
<b>(11)</b> Value of interest in master trust investment accounts.....	<b>1c(11)</b>	0	0
<b>(12)</b> Value of interest in 103-12 investment entities.....	<b>1c(12)</b>	0	0
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....	<b>1c(13)</b>	5074317	0
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....	<b>1c(14)</b>	0	0
<b>(15)</b> Other.....	<b>1c(15)</b>	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	6682509	0
<b>Liabilities</b>			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
<b>Net Assets</b>			
l Net assets (subtract line 1k from line 1f)	1l	6682509	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
<b>a Contributions:</b>			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	0	
(B) Participants	2a(1)(B)	0	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	2a(3)		0
<b>b Earnings on investments:</b>			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	13415	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		
(2) Dividends:			
(A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	58514	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)		
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts .....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts .....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	2b(10)		0
<b>c</b> Other income .....	<b>2c</b>		944
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	<b>2d</b>		72873
<b>Expenses</b>			
<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	2e(1)	2307194	
(2) To insurance carriers for the provision of benefits .....	2e(2)	4435567	
(3) Other .....	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		6742761
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		0
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	<b>2g</b>		0
<b>h</b> Interest expense .....	<b>2h</b>		0
<b>i</b> Administrative expenses: (1) Professional fees .....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	6089	
(3) Investment advisory and management fees .....	2i(3)	6532	
(4) Other .....	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		12621
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	<b>2j</b>		6755382
<b>Net Income and Reconciliation</b>			
<b>k</b> Net income (loss). Subtract line 2j from line 2d.....	<b>2k</b>		-6682509
<b>l</b> Transfers of assets:			
(1) To this plan .....	2l(1)		0
(2) From this plan.....	2l(2)		0

**Part III Accountant's Opinion**

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

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

- (1)  Unmodified (2)  Qualified (3)  Disclaimer (4)  Adverse

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

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

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

(1) Name: **MEADEN & MOORE, LTD.**

(2) EIN: **34-1818258**

**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
<b>4a</b>		X	

		Yes	No	Amount
<b>b</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.).....	<b>4b</b>		X	
<b>c</b> 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.) .....	<b>4c</b>		X	
<b>d</b> 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.).....	<b>4d</b>		X	
<b>e</b> Was this plan covered by a fidelity bond?.....	<b>4e</b>	X		500000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....	<b>4f</b>		X	
<b>g</b> 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? .....	<b>4g</b>		X	
<b>h</b> 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?.....	<b>4h</b>		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	<b>4i</b>	X		
<b>j</b> 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.).....	<b>4j</b>	X		
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....	<b>4k</b>	X		
<b>l</b> Has the plan failed to provide any benefit when due under the plan? .....	<b>4l</b>		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....	<b>4m</b>			
<b>n</b> 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. ....	<b>4n</b>			

**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 0.

**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 506401.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2022</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2022 or fiscal plan year beginning 12/31/2022 and ending 11/30/2023

<b>A</b> Name of plan <u>CRESCENT METAL PRODUCTS, INC. HOURLY PAID EMPLOYEES PENSION PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>002</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>CRESCENT METAL PRODUCTS, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>34-0683264</u>	

<b>Part I</b>	<b>Distributions</b>
---------------	----------------------

**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): 75-3182674 35-0145825

**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	73
---	----

<b>Part II</b>	<b>Funding Information</b> (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.**

<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....	<b>6a</b>	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year.....	<b>6b</b>	
<b>c</b> 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).....	<b>6c</b>	

**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

<b>Part III</b>	<b>Amendments</b>
-----------------	-------------------

**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

<b>Part IV</b>	<b>ESOPs</b> (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:

<b>a</b> 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).....	<b>14a</b>	
<b>b</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) .....	<b>14b</b>	
<b>c</b> 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).....	<b>14c</b>	

**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:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year.....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year.....	<b>15b</b>	

**16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</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.....	<b>16b</b>	

**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 \_\_\_\_\_

CRESCENT METAL PRODUCTS, INC.  
HOURLY PAID EMPLOYEES PENSION PLAN

FINANCIAL STATEMENTS  
WITH  
INDEPENDENT AUDITOR'S REPORT

November 30, 2023

## INDEX

	<u>Page</u>
Independent Auditor's Report	
Financial Statements:	
Statement of Net Assets Available for Benefits in Liquidation	6
Statement of Changes in Net Assets Available for Benefits in Liquidation	7
Notes to Financial Statements	8
Supplemental Schedule:	
Schedule of Reportable Transactions	16



## INDEPENDENT AUDITOR'S REPORT

Plan Administrator  
Crescent Metal Products, Inc. Hourly Paid Employees Pension Plan  
Mentor, Ohio

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

We have performed the audits of the financial statements of Crescent Metal Products, Inc. Hourly Paid Employees Pension Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits in liquidation as of November 30, 2023 and December 30, 2022, and the related statement of changes in net assets available for benefits in liquidation for the period December 31, 2022 through November 30, 2023 and the year ended December 30, 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 Crescent Metal Products, Inc. Hourly Paid Employees Pension Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution, Matrix Trust Company, as of November 30, 2023 and December 30, 2022 and for the period December 31, 2022 through November 30, 2023 and for the year ended December 30, 2022, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

### *Opinion*

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

- the amounts and disclosures in the 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

Meaden & Moore, Ltd.

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AKRON | BEACHWOOD | CLEVELAND | COLUMBUS | WOOSTER

Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Crescent Metal Products, Inc. Hourly Paid Employees Pension Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### ***Emphasis of Matter – Terminating Plan and Liquidation Basis of Accounting***

As further discussed in Note 1 to the financial statements, the Plan's sponsor signed a corporate resolution to terminate the Plan. In accordance with accounting principles generally accepted in the United States of America, the Plan changed its basis of accounting from the ongoing plan basis of accounting to the liquidation basis of accounting in presenting the financial statements. Our opinion is not modified with respect to this matter.

### ***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.

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 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 Crescent Metal Products, Inc. Hourly Paid Employees Pension 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 Crescent Metal Products, Inc. Hourly Paid Employees Pension 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 Schedule Required by ERISA***

The supplemental Schedule of Reportable Transactions for the period December 31, 2022 through November 30, 2023 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 GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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

*Meaden & Moore, Ltd.*

Meaden & Moore, Ltd.  
Cleveland, Ohio

September 11, 2024

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS  
IN LIQUIDATION

Crescent Metal Products, Inc.  
Hourly Paid Employees Pension Plan

	<u>November 30</u> <u>2023</u>	<u>December 30</u> <u>2022</u>
<b>ASSETS</b>		
Receivables:		
Receivable - Employer contributions	\$ -	\$ 910,919
Investments (at Fair Value):		
Money Market Funds	<u>-</u>	<u>5,771,590</u>
Total Investments	<u>-</u>	<u>5,771,590</u>
Total Assets	-	6,682,509
<b>LIABILITIES</b>		
Net Assets Available for Benefits	<u>\$ -</u>	<u>\$ 6,682,509</u>

*See accompanying notes.*

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
IN LIQUIDATION

Crescent Metal Products, Inc.  
Hourly Paid Employees Pension Plan

Period December 31, 2022 through November 30, 2023  
and Year Ended December 30, 2022

	<b>2023</b>	2022
Additions to Net Assets Attributed to:		
Contributions:		
Employer	\$ -	\$ 1,010,260
Investment Income:		
Interest and dividend income	72,873	64,048
Net unrealized/realized depreciation	-	(509,019)
Total Investment Income (Loss)	72,873	(444,971)
Deductions from Net Assets Attributed to:		
Distributions to purchase annuities or pay benefits to retired participant or their beneficiaries	6,742,761	379,373
Administrative expenses	12,621	33,440
Total Deductions	6,755,382	412,813
Net Income (Loss)	(6,682,509)	152,476
Net Assets Available for Benefits:		
Beginning of Year	6,682,509	6,530,033
End of Year	\$ -	\$ 6,682,509

*See accompanying notes.*

## NOTES TO FINANCIAL STATEMENTS

### Crescent Metal Products, Inc. Hourly Paid Employees Pension Plan

#### 1 Description of Plan

The following description of the Crescent Metal Products, Inc. Hourly Paid Employees Pension Plan (“Plan”) provides only general information. Participants should refer to the Plan document for a complete description of the Plan's provisions.

##### ***General:***

The Plan, which was established February 1, 1974, was a defined benefit pension plan covering the Bargaining Unit Employees of Crescent Metal Products, Inc. (“Company”) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

In 2012, the Plan was amended to temporarily limit entrance into the Plan to those employees who were active participants to freeze benefit accruals.

Effective December 31, 2019 the Plan document was restated to incorporate previous amendments and to conform with the Pension Protection Act of 2006 (PPA).

In April 2022, the Company signed a corporate resolution to terminate the Plan effective June 30, 2022. Accordingly, the Plan was amended effective June 30, 2022 for the following:

- The Plan was terminated effective June 30, 2022;
- All affected participants were 100% vested in their accrued benefits;
- All participants were eligible to receive a distribution of the actuarial equivalent of their accrued benefit under all normal and optional forms; and
- All participants not receiving monthly benefit payments were eligible to receive the actuarial equivalent of their accrued benefit in the form of a single lump sum distribution of any amount but only during the period beginning with the date of the Plan termination and ending with the complete distribution of plan assets under the Pension Benefit Guaranty Corporation termination process.

##### ***Eligibility:***

Employees represented under the collective bargaining agreement were included in the Plan as participants on the first day of the month after completion of one year of service (1,000 hours of service). Effective February 29, 2012, any employee who was not an active participant as of that date was not eligible to participate in the Plan.

##### ***Plan Termination:***

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. Upon termination, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, to vested participants based upon an actuarial calculation.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (“PBGC”) upon Plan termination. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling on the amount of an individual's monthly benefit that the PBGC guarantees.

## NOTES TO FINANCIAL STATEMENTS

### Crescent Metal Products, Inc. Hourly Paid Employees Pension Plan

#### 1 Description of Plan, Continued

##### *Plan Termination, Continued:*

The Company adopted a corporate resolution to terminate the Plan effective June 30, 2022 and provided participants with “Notice of Intent to Terminate”, and subsequently a “Notice of Plan Benefits”. A “Standard Termination Notice” was filed with the PBGC. The Plan continued to be administered until the termination process was complete.

In March 2023, Plan assets of \$2,174,475 were distributed to participants who were eligible to receive a lump sum distribution as part of the Plan termination process. Additionally, as part of the Plan termination process, Plan assets of \$4,435,567 were used to fund a single premium to American United Life Insurance Company to continue to provide benefits to the participants and beneficiaries who had commenced benefits prior to the Plan termination. In November 2023, the remaining Plan assets of \$2,379 were liquidated.

##### *Funding Policy:*

The Plan was funded by employer contributions from the Company. The Plan did not provide for employee contributions.

The Plan used the full funding method for funding vested benefits. The unfunded liability was being amortized over 30 years for Minimum Funding Standard Account purposes. The Plan met the minimum funding requirements of ERISA.

##### *Vesting:*

Prior to the Plan’s termination, participants became 100% vested with five or more years of service. In addition, participants became 100% vested once the requirements for early retirement were met. Effective June 30, 2022, in connection with the termination of the Plan, all participants became 100% vested in their accrued benefits.

##### *Normal Retirement:*

Prior to the Plan’s termination, the normal retirement date was the first day of the month coincident with or next following the later of the day the participant attained age 65 or the fifth anniversary of the date the participant commenced participation in the Plan.

The normal retirement benefits were computed by multiplying the years of credited service by an amount determined as of retirement date in accordance with the Plan document. The dollar value per year of credited service ranged from \$12.80 for individuals retiring before January 31, 1994 and \$27.00 for individuals retiring after January 31, 2011. Effective April 8, 2012, service credits were frozen and, as a result, no credit was earned past that date.

## NOTES TO FINANCIAL STATEMENTS

### Crescent Metal Products, Inc. Hourly Paid Employees Pension Plan

#### 1 Description of Plan, Continued

##### ***Early Retirement:***

Prior to the Plan's termination, early retirement was permitted at age 60 for employees with ten or more years of service, including two years of participation. The pension benefit due at early retirement was computed in the same way as for normal retirement but was reduced to reflect early commencement.

##### ***Late Retirement:***

Prior to the Plan's termination, a participant could elect to continue employment after their normal retirement date; however, benefit payments were to begin no later than April 1 following the calendar year in which the participant reached age 70 ½. The pension benefit paid at late retirement was the greater of the benefit calculated as of the late retirement date, or the benefit calculated as of the normal retirement date, actuarially increased.

##### ***Disability Benefits:***

Prior to the Plan's termination, disability benefits were available from the disability retirement date for as long as the individual was disabled, until the normal retirement date. The disability retirement date was defined as the first day of the month that is six months after the disability date. Benefits were computed as of the date the participant became disabled.

##### ***Death Benefits:***

Prior to the Plan's termination, the surviving spouse would receive a benefit upon the death of a partially or fully vested participant. The benefit was calculated as follows:

For a participant who had qualified for early retirement before death (ten years of service, two years of participation), the spouse would receive a 50% contingent annuitant benefit.

For a participant who had not qualified for early retirement at the date of death, the benefit was calculated as if the participant terminated employment on the day preceding death, survived to the earliest possible retirement date, elected the 50% contingent annuitant option and died on the day following the earliest retirement date.

##### ***Payment of Benefits:***

Prior to the Plan's termination, participants could elect to receive their pension benefits in the form of a contingent annuitant option, a life annuity where monthly benefit payments are for life, except if the individual dies before receiving 60, 120 or 180 payments, the beneficiary will receive the remaining payments. Benefits are recorded when paid.

## NOTES TO FINANCIAL STATEMENTS

### Crescent Metal Products, Inc. Hourly Paid Employees Pension Plan

#### 2 Summary of Significant Accounting Policies

##### *Basis of Accounting:*

Due to the Plan termination effective June 30, 2022, Plan management determined liquidation was imminent and as a result, the Plan's transactions are reported on the liquidation basis of accounting in presenting the financial statements.

##### *Valuation of Investments:*

Marketable securities are reported at fair market value as of the balance sheet date. Fair market values represent quoted market prices or, if quoted market prices are not available, estimated fair values as determined by the Plan's investment broker.

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 (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

##### *Use of Estimates:*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

##### *Cash Equivalents:*

The Plan considers all highly liquid investments with a maturity of three months or less to be cash equivalents.

##### *Risks and Uncertainties:*

The Plan invested in investment securities, as described in Note 4. These investments were exposed to varying degrees of risk, such as interest rate, credit and overall market volatility risks.

Plan contributions and the actuarial present value of accumulated Plan benefits were prepared based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which were subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

## NOTES TO FINANCIAL STATEMENTS

### Crescent Metal Products, Inc. Hourly Paid Employees Pension Plan

#### 2 Summary of Significant Accounting Policies, Continued

##### *Actuarial Present Value of Accumulated Plan Benefits:*

Accumulated Plan benefits represent future periodic payments for services employees have rendered. Accumulated Plan benefits include benefits expected to be paid to:

- a) Retired or terminated employees or their beneficiaries;
- b) Beneficiaries of employees who have died;
- c) Present employees or their beneficiaries

Benefits payable under all circumstances - retirement, death, disability and termination of employment - were included, to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated Plan benefits was determined by the actuary by applying actuarial assumptions to adjust the accumulated Plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment. During the Plan termination process, different actuarial assumptions and other factors might have been applicable in determining the actuarial present value of accumulated Plan benefits.

##### *Administrative Fees:*

Administrative fees were paid by the Plan.

##### *Subsequent Events:*

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements.

Subsequent events have been evaluated through September 11, 2024, which is the date the financial statements were available to be issued.

NOTES TO FINANCIAL STATEMENTS

Crescent Metal Products, Inc. Hourly Paid Employees Pension Plan

**3 Accumulated Plan Benefits in Liquidation**

The accumulated plan benefit information is as follows:

	<b>November 30</b>	December 30
	<b>2023</b>	2022
	<u>                    </u>	<u>                    </u>
Actuarial Present Value of Accumulated Plan Benefits:		
Vested benefits	<u>\$ -</u>	<u>\$ 6,734,485</u>

A schedule of changes in the actuarial present value of accumulated plan benefits in liquidation is as follows:

	<u>2023</u>	<u>2022</u>
Actuarial Present Value of Accumulated Plan		
Benefits at Beginning of Year	\$ 6,734,485	\$ 8,230,975
Changes During the Plan Year Attributable to:		
- Interest (2.77% (2022))	-	222,294
- Benefits paid and other	(6,742,761)	(380,181)
- Effect of non-investment experience	-	348,558
- Change in assumptions	-	(658,830)
- Adjustment to liquidation basis	<u>8,276</u>	<u>(1,028,331)</u>
Net Increase	<u>(6,734,485)</u>	<u>(1,496,490)</u>
Actuarial Present Value of Accumulated Plan		
Benefits at End of Year	<u>\$ -</u>	<u>\$ 6,734,485</u>

The actuarial present value of accumulated plan benefits as of December 30, 2022 have been adjusted to reflect liquidation basis.

## NOTES TO FINANCIAL STATEMENTS

### Crescent Metal Products, Inc. Hourly Paid Employees Pension Plan

#### 4 Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under Topic 820 are described as follows:

- \* Level 1: Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan can access at the measurement date.
- \* Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:
  - \* Quoted prices for similar assets or liabilities in active markets
  - \* Quoted prices for identical or similar assets or liabilities in inactive markets
  - \* Inputs other than quoted prices that are observable for the asset or liability
  - \* Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

- \* Level 3: Inputs that are unobservable inputs for the asset or liability.

The following is a description of the valuation methodologies used for assets measured at fair value. The Plan's assets were fully liquidated as of November 30, 2023.

#### *Money Market Funds:*

The money market funds are valued with a net asset value ("NAV") of \$1, which is based upon the fair value of the underlying assets held by the funds. The NAV is a quoted price in an active market; thus, these investments are classified in the Level 1 category of the valuation hierarchy.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 30, 2022. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

	Assets at Fair Value at December 30, 2022			
	Level 1	Level 2	Level 3	Total
Money Market Funds	<u>\$ 5,771,590</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,771,590</u>

For the period December 31, 2022 through November 30, 2023 and the year ended December 30, 2022, there were no purchases or sales of assets using significant unobservable inputs (Level 3) and there were no significant transfers in or out of Level 3.

## NOTES TO FINANCIAL STATEMENTS

### Crescent Metal Products, Inc. Hourly Paid Employees Pension Plan

#### 5 Information Prepared and Certified by the Trustee

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified as complete and accurate by the Trustee:

	<u>2023</u>		<u>2022</u>
Investments, at fair value	\$ -	\$	5,771,590
Interest and dividend income	\$ 72,873	\$	64,048
Net unrealized/realized depreciation	\$ -	\$	(509,019)

#### 6 Tax Status

The volume submitter defined benefit plan adopted by the Plan received an opinion letter from the Internal Revenue Service, dated March 31, 2018, stating that the form or the prototype plan used by the Plan is acceptable under Section 401 of the Internal Revenue Code. The Plan has not received a determination letter specific to the Plan itself. However, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified, and the related trust was tax-exempt as of the financial statement date.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken uncertain tax positions that more-likely-than-not would not be sustained upon examination by applicable taxing authorities. The Plan Administrator has analyzed tax positions taken by the Plan and has concluded that, as of November 30, 2023, there are no uncertain tax positions taken, or expected to be taken, that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions. However, currently no audits for any tax periods are in progress.

#### 7 Party-in-Interest Transactions

Usual and customary fees were paid by the Plan for the investment management services. In addition, the Plan has arrangements with various service providers and these arrangements qualify as party in interest transactions.

SCHEDULE OF REPORTABLE TRANSACTIONS  
Form 5500, Schedule H, Part IV, Line 4j

Crescent Metal Products, Inc.  
Hourly Paid Employees Pension Plan

EIN 34-0683264  
Plan Number 002

November 30, 2023

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
<b>Single transaction within the Plan Year in excess of 5%</b>								
Goldman Sachs	Goldman Sachs FS Treasury Intms Instl	N/A	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -
Goldman Sachs	Goldman Sachs Prime Oblg Instl No 462	N/A	\$ 2,100,000	\$ -	\$ -	\$ 2,099,792	\$ 2,100,000	\$ 208
Goldman Sachs	Goldman Sachs Prime Oblg Instl No 462	N/A	\$ 1,000,000	\$ -	\$ -	\$ 999,901	\$ 1,000,000	\$ 99
Goldman Sachs	Goldman Sachs Prime Oblg Instl No 462	N/A	\$ 844,297	\$ -	\$ -	\$ 844,214	\$ 844,297	\$ 83
JP Morgan	JP Morgan US Govt Money Market	\$ 2,000,000	N/A	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -
JP Morgan	JP Morgan US Govt Money Market	\$ 481,336	N/A	\$ -	\$ -	\$ 481,336	\$ 481,336	\$ -
JP Morgan	JP Morgan US Govt Money Market	\$ 373,866	N/A	\$ -	\$ -	\$ 373,866	\$ 373,866	\$ -
JP Morgan	JP Morgan US Govt Money Market	\$ 2,503,500	\$ 2,503,500	\$ -	\$ -	\$ 2,503,500	\$ 2,503,500	\$ -
JP Morgan	JP Morgan US Govt Money Market	\$ 373,866	\$ 373,866	\$ -	\$ -	\$ 373,866	\$ 373,866	\$ -
<b>Total:</b>						<b>\$ 10,676,475</b>	<b>\$ 10,676,865</b>	<b>\$ 390</b>
<b>Single transaction within the Plan Year in excess of 5%</b>								
Goldman Sachs	Goldman Sachs FS Treasury Intms Instl	\$ 10,102	N/A	\$ -	\$ -	\$ 10,102	\$ 10,102	\$ -
Goldman Sachs	Goldman Sachs FS Treasury Intms Instl	\$ 1,010,905	\$ 1,010,905	\$ -	\$ -	\$ 1,010,905	\$ 1,010,905	\$ -
<b>Subtotal Goldman Sachs FS:</b>						<b>\$ 1,021,007</b>	<b>\$ 1,021,007</b>	<b>\$ -</b>
Goldman Sachs	Goldman Sachs Prime Oblg Instl No 462	\$ 41,281	N/A	\$ -	\$ -	\$ 41,281	\$ 41,281	\$ -
Goldman Sachs	Goldman Sachs Prime Oblg Instl No 462	\$ 3,943,908	\$ 3,944,297	\$ -	\$ -	\$ 3,943,908	\$ 3,944,297	\$ 389
<b>Subtotal Goldman Sachs Prime:</b>						<b>\$ 3,985,189</b>	<b>\$ 3,985,578</b>	<b>\$ 389</b>
JP Morgan	JP Morgan US Govt Money Market	\$ 1	N/A	\$ -	\$ -	\$ 2,862,608	\$ 2,862,608	\$ -
JP Morgan	JP Morgan US Govt Money Market	N/A	\$ 1	\$ -	\$ -	\$ 3,033,149	\$ 3,033,149	\$ -
<b>Subtotal JPMorgan US Govt:</b>						<b>\$ 5,895,757</b>	<b>\$ 5,895,757</b>	<b>\$ -</b>

SCHEDULE OF REPORTABLE TRANSACTIONS  
Form 5500, Schedule H, Part IV, Line 4j

Crescent Metal Products, Inc.  
Hourly Paid Employees Pension Plan

EIN 34-0683264  
Plan Number 002

November 30, 2023

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
<i>Series of transactions with same broker in excess of 5%</i>								
Linsco Private Ledger	Goldman Sachs FS Treasury Intms Instl	\$ 10,102	N/A	\$ -	\$ -	\$ 10,102	\$ 10,102	\$ -
Linsco Private Ledger	Goldman Sachs FS Treasury Intms Instl	\$ 1,010,905	\$ 1,010,905	\$ -	\$ -	\$ 1,010,905	\$ 1,010,905	\$ -
Linsco Private Ledger	Goldman Sachs Prime Oblg Instl No 462	\$ 41,326	N/A	\$ -	\$ -	\$ 41,326	\$ 41,326	\$ -
Linsco Private Ledger	Goldman Sachs Prime Oblg Instl No 462	\$ 3,943,908	\$ 3,944,297	\$ -	\$ -	\$ 3,943,908	\$ 3,944,297	\$ 389
Linsco Private Ledger	JP Morgan US Govt Money Market	\$ 2,862,606	N/A	\$ -	\$ -	\$ 2,862,606	\$ 2,862,606	\$ -
Linsco Private Ledger	JP Morgan US Govt Money Market	\$ 3,033,149	\$ 3,033,149	\$ -	\$ -	\$ 3,033,149	\$ 3,033,149	\$ -
<b>Total:</b>						<b><u>\$ 10,901,996</u></b>	<b><u>\$ 10,902,385</u></b>	<b><u>\$ 389</u></b>

2022 Form 5500  
Schedule H, Line 4j  
Schedule of Reportable Transactions

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
<b>Single Transaction within the Plan Year in Excess of 5% of the Current Value of Plan Assets</b>								
	Goldman Sachs FS Treasury Intms Instl	N.A.	1,000,000.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00
	Goldman Sachs Prime Oblg Instl No 462	N.A.	2,100,000.00	0.00	0.00	2,099,792.43	2,100,000.00	207.57
	Goldman Sachs Prime Oblg Instl No 462	N.A.	1,000,000.00	0.00	0.00	999,901.16	1,000,000.00	98.84
	Goldman Sachs Prime Oblg Instl No 462	N.A.	844,297.38	0.00	0.00	844,213.92	844,297.38	83.46
	JP Morgan US Government Money Market Investor	2,000,000.00	N.A.	0.00	0.00	2,000,000.00	2,000,000.00	0.00
	JP Morgan US Government Money Market Investor	481,336.01	N.A.	0.00	0.00	481,336.01	481,336.01	0.00
	JP Morgan US Government Money Market Investor	373,866.12	N.A.	0.00	0.00	373,866.12	373,866.12	0.00
	JP Morgan US Government Money Market Investor	2,503,500.00	2,503,500.00	0.00	0.00	2,503,500.00	2,503,500.00	0.00
	JP Morgan US Government Money Market Investor	373,866.12	373,866.12	0.00	0.00	373,866.12	373,866.12	0.00
	<b>Total:</b>					<b>10,676,475.76</b>	<b>10,676,865.63</b>	<b>389.87</b>

2022 Form 5500  
Schedule H, Line 4j  
Schedule of Reportable Transactions

(a)  Identity of Party Involved	(b)  Description of Asset	(c)  Purchase Price	(d)  Selling Price	(e)  Lease Rental	(f)  Expense Incurred with Transaction	(g)  Cost of Asset	(h)  Current Value of Asset on Transaction Date	(i)  Net Gain or (Loss)
<b>Series of Transactions in Same Security Exceeds 5% of the Current Value of Plan Assets</b>								
	Goldman Sachs FS Treasury Intms Instl	10,102.08	N.A.	0.00	0.00	10,102.08	10,102.08	0.00
	Goldman Sachs FS Treasury Intms Instl	1,010,904.75	1,010,904.75	0.00	0.00	1,010,904.75	1,010,904.75	0.00
	<b>Subtotal Goldman Sachs FS:</b>					<b>1,021,006.83</b>	<b>1,021,006.83</b>	<b>0.00</b>
	Goldman Sachs Prime Oblg Instl No 462	41,280.81	N.A.	0.00	0.00	41,280.81	41,280.81	0.00
	Goldman Sachs Prime Oblg Instl No 462	3,943,907.51	3,944,297.38	0.00	0.00	3,943,907.51	3,944,297.38	389.87
	<b>Subtotal Goldman Sachs Prime:</b>					<b>3,985,233.73</b>	<b>3,985,623.60</b>	<b>389.87</b>
	JPMorgan US Government MMkt Investor <sup>1</sup>	1.00	N.A.	0.00	0.00	2,862,605.58	2,862,605.58	<b>0.00</b>
	JPMorgan US Government MMkt Investor <sup>2</sup>	N.A.	1.00	0.00	0.00	3,033,148.71	3,033,148.71	<b>0.00</b>
	<b>Subtotal JPMorgan US Government:</b>					<b>5,895,754.29</b>	<b>5,895,754.29</b>	<b>0.00</b>

<sup>1</sup> A total of twelve purchases were made.

<sup>2</sup> A total of twelve sales were made.

2022 Form 5500  
Schedule H, Line 4j  
Schedule of Reportable Transactions

(a)  Identity of Party Involved	(b)  Description of Asset	(c)  Purchase Price	(d)  Selling Price	(e)  Lease Rental	(f)  Expense Incurred with Transaction	(g)  Cost of Asset	(h)  Current Value of Asset on Transaction Date	(i)  Net Gain or (Loss)
<b>Series of Transactions with Same Broker which Exceed 5% of the Current Value of Plan Assets</b>								
Linsco Private Ledger	Goldman Sachs FS Treasury Intms Instl	10,102.08	N.A.	0.00	0.00	10,102.08	10,102.08	0.00
Linsco Private Ledger	Goldman Sachs FS Treasury Intms Instl	1,010,904.75	1,010,904.75	0.00	0.00	1,010,904.75	1,010,904.75	0.00
Linsco Private Ledger	Goldman Sachs Prime Oblg Instl No 462	41,326.22	N.A.	0.00	0.00	41,326.22	41,326.22	0.00
Linsco Private Ledger	Goldman Sachs Prime Oblg Instl No 462	3,943,907.51	3,944,297.38	0.00	0.00	3,943,907.51	3,944,297.38	389.87
Linsco Private Ledger	JPMorgan US Government MMkt Investor <sup>1</sup>	2,862,605.58	N.A.	0.00	0.00	2,862,605.58	2,862,605.58	0.00
Linsco Private Ledger	JPMorgan US Government MMkt Investor <sup>2</sup>	3,033,148.71	3,033,148.71	0.00	0.00	3,033,148.71	3,033,148.71	0.00
<b>Total: Linsco Private Ledger:</b>						<b>10,901,994.85</b>	<b>10,902,384.72</b>	<b>389.87</b>

<sup>1</sup> A total of twelve purchases were made.

<sup>2</sup> A total of twelve sales were made.

2022 Form 5500  
Schedule H, Line 4i  
Schedule of Assets (Held at End of Year)

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
<b>Non-Interest Bearing Cash</b>				
	Cash Balance		<b>0.00</b>	<b>0.00</b>
<b>Receivables</b>				
	Other		<b>0.00</b>	<b>0.00</b>
<b>Interest Bearing Cash</b>				
	--		<b>0.00</b>	<b>0.00</b>
<b>Mutual Funds</b>				
	--		<b>0.00</b>	<b>0.00</b>
	<b>Total:</b>		<b>0.00</b>	<b>0.00</b>
	<b>Total Assets:</b>		<b>0.00</b>	<b>0.00</b>