Form 5500	Annual Return/Report of Employee Benefit Plan	OMB Nos. 1210-0110 1210-0089
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2023** **This Form is Open to Public Inspection**

Part I Annual Report Identification Information

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

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.)
- [X] 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:
- [X] 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
ROLLER BEARING COMPANY OF AMERICA NONEXEMPT SECTION 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 10/01/2004

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)
ROLLER BEARING CO OF AMERICA INC.

102 WILLENBROCK ROAD
OXFORD, CT 06478

2b Employer Identification Number (EIN) 03-0399269

2c Plan Sponsor's telephone number 203-267-7001

2d Business code (see instructions) 332900

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2024	ROBERT SULLIVAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

3a Plan administrator's name and address [X] 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**	314
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)**	242
a(2) Total number of active participants at the end of the plan year	**6a(2)**	244
b Retired or separated participants receiving benefits	**6b**	6
c Other retired or separated participants entitled to future benefits	**6c**	55
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	305
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	2
f Total. Add lines **6d** and **6e**.	**6f**	307
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)**	304
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)**	303
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	8
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2E 2F 2G 2J 2K 2T

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) – Number Attached _____
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **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 C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).	2023
Department of Labor Employee Benefits Security Administration	▶ **File as an attachment to Form 5500.**	**This Form is Open to Public Inspection.**
Pension Benefit Guaranty Corporation		

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan
ROLLER BEARING COMPANY OF AMERICA NONEXEMPT SECTION 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ROLLER BEARING CO OF AMERICA INC.

D Employer Identification Number (EIN)
03-0399269

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).. . . . . [X] 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

THE VANGUARD GROUP, INC.

23-1945930

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

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

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

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

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

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

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

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

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

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

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

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)

THE VANGUARD GROUP, INC.

23-1945930

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 16 25 37 52 99	NONE	26372	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

VANGUARD ADVISERS INC.

23-2811930

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26	NONE	2970	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
THE VANGUARD GROUP, INC.	99	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FIDELITY INVESTMENTS 04-2033129	25 BPS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)	DFE/Participating Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	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.**	**2023** **This Form is Open to Public Inspection.**

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan
ROLLER BEARING COMPANY OF AMERICA NONEXEMPT SECTION 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
ROLLER BEARING CO OF AMERICA INC.

D Employer Identification Number (EIN)
03-0399269

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: VFTC RETIREMENT SAVINGS TRUST III

b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
38-7041744-001	C	2853734

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

SCHEDULE H (Form 5500)	Financial Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2023** **This Form is Open to Public Inspection**

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan
ROLLER BEARING COMPANY OF AMERICA NONEXEMPT SECTION 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ROLLER BEARING CO OF AMERICA INC.

D Employer Identification Number (EIN)
03-0399269

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	5622	6685
(2) Participant contributions	1b(2)	7970	9697
(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)	317711	299566
(9) Value of interest in common/collective trusts	1c(9)	3394480	2853734
(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)	8246615	9905455
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(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	11972398	13075137
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	10000	
k Total liabilities (add all amounts in lines 1g through1j)	1k	10000	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	11962398	13075137

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)	457522	
(B) Participants	2a(1)(B)	618202	
(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)		1075724
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)	16929	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		16929
(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)	356429	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		356429
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		73668
(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)		1013368
c Other income	2c		1167
d Total income. Add all **income** amounts in column (b) and enter total	2d		2537285
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1294943	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	509	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		1295452
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)	18145	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		18145
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1313597
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1223688
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		110949

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) [X] 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) [X] 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: FIONDELLA, MILONE & LASARACINA **(2)** EIN: 06-1648707

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.)	**4a**		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.)	**4b**		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	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?	**4f**		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] 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)
ROLLER BEARING COMPANY OF AMERICA 401(K) PLAN	13-3426227	004

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)	Retirement Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2023** **This Form is Open to Public Inspection.**

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan
ROLLER BEARING COMPANY OF AMERICA NONEXEMPT SECTION 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ROLLER BEARING CO OF AMERICA INC.

D Employer Identification Number (EIN)
03-0399269

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1**

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 23-2186884 _____

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): _____

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	**14a**	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14b**	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

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

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete lines (a) 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_____.

Financial Statements and Supplemental Schedule

Roller Bearing Company of America
Nonexempt Section 401(k) Plan

Years ended December 31, 2023 and 2022
with Independent Auditors' Report

Roller Bearing Company of America Nonexempt Section 401(k) Plan

Financial Statements and Supplemental Schedule

Years ended December 31, 2023 and 2022

Contents

Independent Auditors' Report 1

Statements of Net Assets Available for Benefits 5
Statements of Changes in Net Assets Available for Benefits 6
Notes to Financial Statements 7

Supplemental Schedule

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) 15

Independent Auditors' Report

To the Plan Administrator of
Roller Bearing Company of America Nonexempt Section 401(k) Plan

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

We have performed an audit of the accompanying financial statements of the Roller Bearing Company of America Nonexempt Section 401(k) (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 December 31, 2023 and 2022, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of December 31, 2023 and 2022, and for the years then ended, stating that the certified investment information, as described in Note 3 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 Auditors' Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the accompanying financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the accompanying 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

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about 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 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 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.

Supplemental Schedules Required by ERISA

The supplemental schedule of assets held at year end as of December 31, 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 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).

Fiondella, Milone & LaSaracina LLP

October 14, 2024
Glastonbury, Connecticut

Roller Bearing Company of America Nonexempt Section 401(k) Plan

Statements of Net Assets Available for Benefits

	December 31, 2023	December 31, 2022
Assets		
Investments, at fair value:		
Mutual funds	**$ 9,905,455**	$ 8,246,615
Common collective trust	**2,853,734**	3,394,480
Total investments, at fair value	**12,759,189**	11,641,095
Receivables:		
Participant contributions	**9,697**	7,970
Employer contributions	**6,685**	5,622
Notes receivable from participants	**299,566**	317,711
Total receivables	**315,948**	331,303
Total assets	**13,075,137**	11,972,398
Liabilities		
Accrued professional fees	**-**	10,000
Total liabilities	**-**	10,000
Net assets available for benefits	**$ 13,075,137**	$ 11,962,398

See accompanying notes.

Roller Bearing Company of America Nonexempt Section 401(k) Plan

Statements of Changes in Net Assets Available for Benefits

	Year ended December 31, 2023	2022
Additions		
Investment income:		
Net appreciation in fair value of investments	**$ 1,013,368**	$ -
Interest and dividends	**448,193**	468,724
Total investment income	**1,461,561**	468,724
Contributions:		
Employee contributions	**618,202**	645,860
Employer contributions	**457,522**	438,709
Total contributions	**1,075,724**	1,084,569
Total additions	**2,537,285**	1,553,293
Deductions		
Net depreciation in fair value of investments	**-**	2,058,542
Benefit payments to participants	**1,294,943**	1,685,282
Administrative expenses and professional fees	**18,654**	28,439
Total deductions	**1,313,597**	3,772,263
Increase (Decrease) in net assets available for benefits prior to trans	**1,223,688**	(2,218,970)
Net plan-to-plan transfer of assets to Roller Bearing Company of America 401(k) Plan	**(110,949)**	(710,477)
Increase (Decrease) in net assets available for benefits	**1,112,739**	(2,929,447)
Net assets available for benefits, beginning of year	**11,962,398**	14,891,845
Net assets available for benefits, end of year	**$ 13,075,137**	$ 11,962,398

See accompanying notes.

Roller Bearing Company of America Nonexempt Section 401(k) Plan

Notes to Financial Statements

Years Ended December 31, 2023 and 2022

1. Description of the Plan

General

The following description of the Roller Bearing Company of America (the Company) Nonexempt Section 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.

The Plan is a defined contribution plan available to all nonexempt, nonunion employees of RBC Aircraft Products, Inc. (Aircraft), union employees of RBC Precision Products - Plymouth Inc. who are Tier 1 (Plymouth) or Tier II (Bremen) members of The International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America (formerly known as United Auto Workers Local 376), union employees of Heim Bearings Company, Inc. (Heim) who are members of The International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America hired subsequent to March 1, 2005, non-union hourly employees of RBC Precision Products – Bremen, Inc. (Miller) and union employees of Roller Bearing Company of America, Inc. (West Trenton) who are members of International Union U.A.W. Local 502. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

On a continuous basis, participants may direct investments of their account into one or more of the Plan's available investment options.

Contributions

Each year, participants may contribute up to 25% of pretax annual compensation as defined by the Plan, up to a maximum amount of $22,500 and $20,500 in 2023 and 2022, respectively. Such contributions are made through payroll deductions every pay period. Participants may also make after-tax contributions to the Plan.

Participants of Aircraft may receive a discretionary profit-sharing contribution from their respective division. Participants of Plymouth and West Trenton receive a non-discretionary profit-sharing contribution. Participants of the Aircraft division may receive a contribution in the amount of 3% of total eligible compensation. The participants of Plymouth and West Trenton receive a contribution of 4% of his or her pre-tax compensation. Effective February 1, 2018, participants of Heim receive a non-discretionary profit-sharing contribution in the amount of 3% of total eligible compensation.

1. Description of the Plan (continued)

Contributions (continued)

Participants of Miller (division participating in the Main 401(k) effective August 1, 2022) and West Trenton may receive a matching contribution from their respective division. Participants of West Trenton may receive a 100% match of his or her pre-tax contributions up to 1% provided that the participant makes deferral contributions equal to at least 10% of his or her compensation for such Plan year. Effective January 1, 2020, participants of Miller may receive a 50% match of his or her pre-tax contributions up to 3.5%.

Participants who are age 50 or older are permitted to make an additional pre-tax contribution (Employee Catch-up Contributions) to the Plan when the participant's pre-tax contributions are otherwise limited under the Plan or by law. The maximum amount a participant may contribute as Catch-up Contributions is $7,500 and $6,500 for the years ended December 31, 2023 and 2022, respectfully.

Participant Accounts

Each participant's account is credited with the employee's contribution, and an allocation of: (a) the Company's contribution (b) investment income or losses of the selected investment funds, and is charged with a fixed administrative expense.

Vesting

All participants are fully and immediately vested in their own contributions and related earnings.

Company contributions, plus actual earnings thereon, are vested in accordance with the following schedule for participants of Aircraft, Bremen, Heim, Miller, and West Trenton:

Years of Service	Vested Percentage
1	-
2	50%
3	100%

Company contributions plus actual earnings thereon for West Trenton participants who were employed on or before June 1, 1997 are 100% vested at all times.

Company contributions plus actual earnings thereon for Plymouth participants are 100% vested at all times.

1. Description of the Plan (continued)

Notes Receivable from Participants

Notes receivable from participants represent participant loans that are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned. No allowance for credit losses has been recorded as of December 31, 2023 and 2022. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be a distribution, the participant loan balance is reduced and a benefit payment is recorded.

Participants may borrow up to the lesser of $50,000 or 50% of their vested balance, with minimum borrowing of $1,000. The loans bear interest at a rate commensurate with local prevailing rates at the time the loan is made, and may be repaid over a maximum of five years. Loans for the purchase of a primary residence may be repaid over a maximum period of ten years. Principal and interest are paid ratably through payroll deductions. Loans are secured by the participants' account balance. The interest rates on all participant loans outstanding ranged from 4.25% to 9.50% as of December 31, 2023.

Withdrawals

The Plan permits hardship withdrawals and loans only under certain defined conditions. Withdrawals of after-tax contributions are permitted subject to Plan limitations.

Participants can elect to receive their account balances in a lump sum or annuity upon retirement, disability, termination of service, or in-service withdrawal at age 59 1/2. A lump sum death benefit will also be paid to a designated beneficiary.

1. Description of the Plan (continued)

Plan Termination

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

Participant Forfeitures

Forfeitures related to the non-vested contribution accounts of terminated employees are held in a forfeiture account and used to pay for certain Plan expenses. The balance in the forfeiture account was $38,142 and $32,105 at December 31, 2023 and 2022, respectively. Forfeiture additions and related earnings totaled $7,215 and $3,420 for the years ended December 31, 2023 and 2022, respectively. In 2023 and 2022, forfeitures used from forfeited non-vested accounts to pay for certain Plan expenses totaled $1,178 and $740, respectively.

Plan-to-Plan Transfers

The Company sponsors both the Roller Bearing Company of America 401(k) Plan and the Roller Bearing Company of America Nonexempt Section 401(k) Plan for eligible employees. In the event that a participant changes employers and Plans within the Company, participant balances will transfer to the new Plan. The foregoing transfers shall be made as soon as administratively practicable following the date of the employer change. Total net Plan-to-Plan transfers out for the years ended December 31, 2023 and 2022 were $(110,949) and $(710,477) respectively.

2. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Administrative Expenses and Professional Fees

Professional fees of the Plan are paid by the Company to the extent such amounts are not able to be paid by the Plan forfeiture account. Administrative fees and other expenses of the Plan are paid out of the assets of the Plan and allocated to the participant accounts on a quarterly basis.

2. Summary of Significant Accounting Policies (continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from such estimates.

Fair Value of Financial Instruments

The Company accounts for the fair value of financial instruments pursuant to Accounting Standards Codification Topic 820 (ASC 820), *Fair Value Measurements,* for all financial assets and liabilities and nonfinancial assets and liabilities that are recognized or disclosed at fair value in the financial statements on a recurring basis. ASC 820 defines fair value, establishes a fair value hierarchy, and expands disclosures about fair value measurements. ASC 820 defines fair value as the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability.

The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity. In addition, the fair value of liabilities should include consideration of non-performance risk including the company's own credit risk.

Investment Valuation and Income Recognition

The Plan's investments are carried at fair value. Shares of mutual funds are valued at quoted market prices, which represent the fair value of shares held by the Plan at year-end. Purchases and sales of securities are recorded on a trade-date basis. Interest and dividend income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

The Plan's investments in Common Collective Trusts are measured using the net asset value (NAV) per share of the investment as a practical expedient as permitted by Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurement and Disclosures (ASC 820) and ASC 946, Financial Services – Investment Companies.*

The Plan presents in the Statement of Changes in Net Assets Available for Benefits the net appreciation (depreciation) in the fair value of its investments, which consists of realized and unrealized gains (losses).

3. Information Prepared and Certified by Trustee

The Company entered into a trust agreement with Vanguard Fiduciary Trust Company on January 2, 2014. Pursuant to the trust agreement, the assets of the trust are held and administered by Vanguard Fiduciary Trust Company, the trustee as of December 31, 2023 and 2022. The Trustee holds mutual funds stated at fair value and common collective trusts stated at net asset value. In accordance with the trust agreements, the Trustee holds the Plan assets and executes investment transactions. All investment information disclosed in the accompanying financial statements and schedule including investments held and notes receivable from participants at December 31, 2023 and 2022, and net appreciation/(depreciation) in fair value of investments, interest, dividends and investment expenses for the years then ended, were obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by the Trustee.

4. Fair Value Measurements

Fair value measurements are determined by maximizing the use of observable inputs and minimizing the use of unobservable inputs. The hierarchy under ASC 820 prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of three levels which is determined by the lowest level input that is significant to the fair value measurement in its entirety.

These levels are:

Level 1 - Inputs are based upon unadjusted quoted prices for identical instruments traded in active markets.

Level 2 - Inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

4. Fair Value Measurements (continued)

The following table summarizes the fair values and levels within the fair value hierarchy in which the fair value measurements fall for assets measured on a recurring basis as of December 31:

Description	**Level 1**	**Level 2**	**Level 3**	**Total**
2023				
Investments				
Mutual funds	**$ 9,905,455**	**$ -**	**$ -**	**$ 9,905,455**
Total mutual funds	**$ 9,905,455**	**$ -**	**$ -**	**$ 9,905,455**
Common collective trust*				**2,853,734**
Total investments at fair value				**$ 12,759,189**

Description	**Level 1**	**Level 2**	**Level 3**	**Total**
2022				
Investments				
Mutual funds	$ 8,246,615	$ -	$ -	$ 8,246,615
Total mutual funds	$ 8,246,615	$ -	$ -	$ 8,246,615
Common collective trust*				3,394,480
Total investments at fair value				$ 11,641,095

* Investments measured at fair value using net asset value per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in hierarchy tables for such investments are intended to permit reconciliation of the fair value hierarchy to the investments at fair value line item presented in the statement of net assets available for benefits.

5. Risks and Uncertainties

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

6. Income Tax Status

As an amended and restated Plan document was effective as of April 1, 2012, the Plan Administrator applied for an updated tax determination letter from the Internal Revenue Service (IRS) in January 2013, which was granted on August 13, 2015. The Plan Administrator believes that the Plan and related trust are designed and are currently being operated in accordance with applicable sections of the Internal Revenue Code. The Plan is subject to routine audits by taxing jurisdiction; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2020.

7. Parties-in-Interest Transactions/Related Party

During the years ended December 31, 2023 and 2022, there were transactions involving the investment of Plan assets in investment funds maintained by the Plan trustees, a party-in-interest as defined in Section 3(14) of ERISA and a related party under GAAP.

8. Subsequent Events

The Plan has evaluated events occurring between December 31, 2023 and October 14, 2024, the date the financial statements were available to be issued.

Supplemental Schedule

Roller Bearing Company of America Nonexempt Section 401(k) Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

EIN: #03-0399269 Plan: #001

December 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	Vanguard Retirement Savings Trust III	Common Collective Trust	**	$ 2,853,734
				2,853,734
*	Vanguard Institutional Index Fund Inst'l Shares	Registered Investment Company	**	1,453,553
*	Vanguard Target Retirement 2020 Fund	Registered Investment Company	**	641,123
	Loomis Sayles Core Plus Bond Fund Class N	Registered Investment Company	**	819,532
*	Vanguard Target Retirement 2030 Fund	Registered Investment Company	**	1,303,131
*	Vanguard Target Retirement Income Fund	Registered Investment Company	**	469,183
	Fidelity Contrafund Class K	Registered Investment Company	**	541,395
	American Funds Global Balanced Fund, R6	Registered Investment Company	**	395,208
	Harbor International Fund, Retirement Class	Registered Investment Company	**	451,430
*	Vanguard Target Retirement 2025 Fund	Registered Investment Company	**	495,583
*	Vanguard Target Retirement 2035 Fund	Registered Investment Company	**	447,539
	PIMCO Income Fund Institutional Class	Registered Investment Company	**	65,831
*	Vanguard Target Retirement 2040 Fund	Registered Investment Company	**	256,617
*	Vanguard Target Retirement 2050 Fund	Registered Investment Company	**	244,680
*	Vanguard Developed Markets Index Fund Admiral Shares	Registered Investment Company	**	181,482
*	Vanguard Target Retirement 2055 Fund	Registered Investment Company	**	233,081
	Carillon Eagle Mid Cap Growth Fund, R6	Registered Investment Company	**	114,032
*	Vanguard Emerging Markets Stock Index Fund Admiral Shares	Registered Investment Company	**	63,131
*	Vanguard Target Retirement 2045 Fund	Registered Investment Company	**	109,792
*	Vanguard Target Retirement 2060 Fund	Registered Investment Company	**	164,436
*	Vanguard Target Retirement 2065 Fund	Registered Investment Company	**	53,122
*	Vanguard Target Retirement 2070 Fund	Registered Investment Company	**	3,566
*	Vanguard Dividend Growth Fund	Registered Investment Company	**	87,093
*	Vanguard Mid-Cap Index Fund Admiral Shares	Registered Investment Company	**	95,325
	PGIM High Yield Fund R6	Registered Investment Company	**	178,497
	MFS Global Equity Fund R6	Registered Investment Company	**	42,485
	MFS Mid Cap Value Fund; Class R6	Registered Investment Company	**	292,993
*	Vanguard Health Care Fund Admiral Shares	Registered Investment Company	**	20,411
	Allspring Small Company Growth Fund, R6	Registered Investment Company	**	18,038
*	Vanguard Small-Cap Index Fund Admiral Shares	Registered Investment Company	**	43,123
*	Vanguard Cash Reserve Federal MM Fund Admiral Shares	Registered Investment Company	**	38,142
*	Vanguard Real Estate Index Fund Admiral Shares	Registered Investment Company	**	50,063
*	Vanguard Equity Income Fund Admiral Shares	Registered Investment Company	**	526,766
	PIMCO Commodity Real Return Strategy Fund: Inst'l CL	Registered Investment Company	**	5,041
	DFA US Small Cap Value Portfolio Inst'l Class	Registered Investment Company	**	31
				9,905,455
*	Notes receivable from participants	Interest rates ranging from 4.25% to 9.5%, with maturity dates between 2024 to 2028	-	299,566
		Total		$ 13,058,755

* *Party-in-interest*

** *Not applicable. All investments are the result of participant-directed accounts.*

Financial Statements and Supplemental Schedule

Roller Bearing Company of America
Nonexempt Section 401(k) Plan

Years ended December 31, 2023 and 2022
with Independent Auditors' Report

Roller Bearing Company of America Nonexempt Section 401(k) Plan

Financial Statements and Supplemental Schedule

Years ended December 31, 2023 and 2022

Contents

Independent Auditors' Report 1

Statements of Net Assets Available for Benefits 5
Statements of Changes in Net Assets Available for Benefits 6
Notes to Financial Statements 7

Supplemental Schedule

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) 15

Independent Auditors' Report

To the Plan Administrator of
Roller Bearing Company of America Nonexempt Section 401(k) Plan

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

We have performed an audit of the accompanying financial statements of the Roller Bearing Company of America Nonexempt Section 401(k) (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 December 31, 2023 and 2022, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of December 31, 2023 and 2022, and for the years then ended, stating that the certified investment information, as described in Note 3 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 Auditors' Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the accompanying financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the accompanying 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

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about 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 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 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.

Supplemental Schedules Required by ERISA

The supplemental schedule of assets held at year end as of December 31, 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 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).

Fiondella, Milone & LaSaracina LLP

October 14, 2024
Glastonbury, Connecticut

Roller Bearing Company of America Nonexempt Section 401(k) Plan

Statements of Net Assets Available for Benefits

	December 31, 2023	December 31, 2022
Assets		
Investments, at fair value:		
Mutual funds	**$ 9,905,455**	$ 8,246,615
Common collective trust	**2,853,734**	3,394,480
Total investments, at fair value	**12,759,189**	11,641,095
Receivables:		
Participant contributions	**9,697**	7,970
Employer contributions	**6,685**	5,622
Notes receivable from participants	**299,566**	317,711
Total receivables	**315,948**	331,303
Total assets	**13,075,137**	11,972,398
Liabilities		
Accrued professional fees	**-**	10,000
Total liabilities	**-**	10,000
Net assets available for benefits	**$ 13,075,137**	$ 11,962,398

See accompanying notes.

Roller Bearing Company of America Nonexempt Section 401(k) Plan

Statements of Changes in Net Assets Available for Benefits

	Year ended December 31, 2023	2022
Additions		
Investment income:		
Net appreciation in fair value of investments	**$ 1,013,368**	$ -
Interest and dividends	**448,193**	468,724
Total investment income	**1,461,561**	468,724
Contributions:		
Employee contributions	**618,202**	645,860
Employer contributions	**457,522**	438,709
Total contributions	**1,075,724**	1,084,569
Total additions	**2,537,285**	1,553,293
Deductions		
Net depreciation in fair value of investments	**-**	2,058,542
Benefit payments to participants	**1,294,943**	1,685,282
Administrative expenses and professional fees	**18,654**	28,439
Total deductions	**1,313,597**	3,772,263
Increase (Decrease) in net assets available for benefits prior to trans	**1,223,688**	(2,218,970)
Net plan-to-plan transfer of assets to Roller Bearing Company of America 401(k) Plan	**(110,949)**	(710,477)
Increase (Decrease) in net assets available for benefits	**1,112,739**	(2,929,447)
Net assets available for benefits, beginning of year	**11,962,398**	14,891,845
Net assets available for benefits, end of year	**$ 13,075,137**	$ 11,962,398

See accompanying notes.

Roller Bearing Company of America Nonexempt Section 401(k) Plan

Notes to Financial Statements

Years Ended December 31, 2023 and 2022

1. Description of the Plan

General

The following description of the Roller Bearing Company of America (the Company) Nonexempt Section 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.

The Plan is a defined contribution plan available to all nonexempt, nonunion employees of RBC Aircraft Products, Inc. (Aircraft), union employees of RBC Precision Products - Plymouth Inc. who are Tier 1 (Plymouth) or Tier II (Bremen) members of The International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America (formerly known as United Auto Workers Local 376), union employees of Heim Bearings Company, Inc. (Heim) who are members of The International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America hired subsequent to March 1, 2005, non-union hourly employees of RBC Precision Products – Bremen, Inc. (Miller) and union employees of Roller Bearing Company of America, Inc. (West Trenton) who are members of International Union U.A.W. Local 502. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

On a continuous basis, participants may direct investments of their account into one or more of the Plan's available investment options.

Contributions

Each year, participants may contribute up to 25% of pretax annual compensation as defined by the Plan, up to a maximum amount of $22,500 and $20,500 in 2023 and 2022, respectively. Such contributions are made through payroll deductions every pay period. Participants may also make after-tax contributions to the Plan.

Participants of Aircraft may receive a discretionary profit-sharing contribution from their respective division. Participants of Plymouth and West Trenton receive a non-discretionary profit-sharing contribution. Participants of the Aircraft division may receive a contribution in the amount of 3% of total eligible compensation. The participants of Plymouth and West Trenton receive a contribution of 4% of his or her pre-tax compensation. Effective February 1, 2018, participants of Heim receive a non-discretionary profit-sharing contribution in the amount of 3% of total eligible compensation.

1. Description of the Plan (continued)

Contributions (continued)

Participants of Miller (division participating in the Main 401(k) effective August 1, 2022) and West Trenton may receive a matching contribution from their respective division. Participants of West Trenton may receive a 100% match of his or her pre-tax contributions up to 1% provided that the participant makes deferral contributions equal to at least 10% of his or her compensation for such Plan year. Effective January 1, 2020, participants of Miller may receive a 50% match of his or her pre-tax contributions up to 3.5%.

Participants who are age 50 or older are permitted to make an additional pre-tax contribution (Employee Catch-up Contributions) to the Plan when the participant's pre-tax contributions are otherwise limited under the Plan or by law. The maximum amount a participant may contribute as Catch-up Contributions is $7,500 and $6,500 for the years ended December 31, 2023 and 2022, respectfully.

Participant Accounts

Each participant's account is credited with the employee's contribution, and an allocation of: (a) the Company's contribution (b) investment income or losses of the selected investment funds, and is charged with a fixed administrative expense.

Vesting

All participants are fully and immediately vested in their own contributions and related earnings.

Company contributions, plus actual earnings thereon, are vested in accordance with the following schedule for participants of Aircraft, Bremen, Heim, Miller, and West Trenton:

Years of Service	Vested Percentage
1	-
2	50%
3	100%

Company contributions plus actual earnings thereon for West Trenton participants who were employed on or before June 1, 1997 are 100% vested at all times.

Company contributions plus actual earnings thereon for Plymouth participants are 100% vested at all times.

1. Description of the Plan (continued)

Notes Receivable from Participants

Notes receivable from participants represent participant loans that are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned. No allowance for credit losses has been recorded as of December 31, 2023 and 2022. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be a distribution, the participant loan balance is reduced and a benefit payment is recorded.

Participants may borrow up to the lesser of $50,000 or 50% of their vested balance, with minimum borrowing of $1,000. The loans bear interest at a rate commensurate with local prevailing rates at the time the loan is made, and may be repaid over a maximum of five years. Loans for the purchase of a primary residence may be repaid over a maximum period of ten years. Principal and interest are paid ratably through payroll deductions. Loans are secured by the participants' account balance. The interest rates on all participant loans outstanding ranged from 4.25% to 9.50% as of December 31, 2023.

Withdrawals

The Plan permits hardship withdrawals and loans only under certain defined conditions. Withdrawals of after-tax contributions are permitted subject to Plan limitations.

Participants can elect to receive their account balances in a lump sum or annuity upon retirement, disability, termination of service, or in-service withdrawal at age 59 1/2. A lump sum death benefit will also be paid to a designated beneficiary.

1. Description of the Plan (continued)

Plan Termination

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

Participant Forfeitures

Forfeitures related to the non-vested contribution accounts of terminated employees are held in a forfeiture account and used to pay for certain Plan expenses. The balance in the forfeiture account was $38,142 and $32,105 at December 31, 2023 and 2022, respectively. Forfeiture additions and related earnings totaled $7,215 and $3,420 for the years ended December 31, 2023 and 2022, respectively. In 2023 and 2022, forfeitures used from forfeited non-vested accounts to pay for certain Plan expenses totaled $1,178 and $740, respectively.

Plan-to-Plan Transfers

The Company sponsors both the Roller Bearing Company of America 401(k) Plan and the Roller Bearing Company of America Nonexempt Section 401(k) Plan for eligible employees. In the event that a participant changes employers and Plans within the Company, participant balances will transfer to the new Plan. The foregoing transfers shall be made as soon as administratively practicable following the date of the employer change. Total net Plan-to-Plan transfers out for the years ended December 31, 2023 and 2022 were $(110,949) and $(710,477) respectively.

2. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Administrative Expenses and Professional Fees

Professional fees of the Plan are paid by the Company to the extent such amounts are not able to be paid by the Plan forfeiture account. Administrative fees and other expenses of the Plan are paid out of the assets of the Plan and allocated to the participant accounts on a quarterly basis.

2. Summary of Significant Accounting Policies (continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from such estimates.

Fair Value of Financial Instruments

The Company accounts for the fair value of financial instruments pursuant to Accounting Standards Codification Topic 820 (ASC 820), *Fair Value Measurements,* for all financial assets and liabilities and nonfinancial assets and liabilities that are recognized or disclosed at fair value in the financial statements on a recurring basis. ASC 820 defines fair value, establishes a fair value hierarchy, and expands disclosures about fair value measurements. ASC 820 defines fair value as the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability.

The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity. In addition, the fair value of liabilities should include consideration of non-performance risk including the company's own credit risk.

Investment Valuation and Income Recognition

The Plan's investments are carried at fair value. Shares of mutual funds are valued at quoted market prices, which represent the fair value of shares held by the Plan at year-end. Purchases and sales of securities are recorded on a trade-date basis. Interest and dividend income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

The Plan's investments in Common Collective Trusts are measured using the net asset value (NAV) per share of the investment as a practical expedient as permitted by Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurement and Disclosures (ASC 820) and ASC 946, Financial Services – Investment Companies.*

The Plan presents in the Statement of Changes in Net Assets Available for Benefits the net appreciation (depreciation) in the fair value of its investments, which consists of realized and unrealized gains (losses).

3. Information Prepared and Certified by Trustee

The Company entered into a trust agreement with Vanguard Fiduciary Trust Company on January 2, 2014. Pursuant to the trust agreement, the assets of the trust are held and administered by Vanguard Fiduciary Trust Company, the trustee as of December 31, 2023 and 2022. The Trustee holds mutual funds stated at fair value and common collective trusts stated at net asset value. In accordance with the trust agreements, the Trustee holds the Plan assets and executes investment transactions. All investment information disclosed in the accompanying financial statements and schedule including investments held and notes receivable from participants at December 31, 2023 and 2022, and net appreciation/(depreciation) in fair value of investments, interest, dividends and investment expenses for the years then ended, were obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by the Trustee.

4. Fair Value Measurements

Fair value measurements are determined by maximizing the use of observable inputs and minimizing the use of unobservable inputs. The hierarchy under ASC 820 prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of three levels which is determined by the lowest level input that is significant to the fair value measurement in its entirety.

These levels are:

Level 1 - Inputs are based upon unadjusted quoted prices for identical instruments traded in active markets.

Level 2 - Inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

4. Fair Value Measurements (continued)

The following table summarizes the fair values and levels within the fair value hierarchy in which the fair value measurements fall for assets measured on a recurring basis as of December 31:

Description	**Level 1**	**Level 2**	**Level 3**	**Total**
2023				
Investments				
Mutual funds	**$ 9,905,455**	**$ -**	**$ -**	**$ 9,905,455**
Total mutual funds	**$ 9,905,455**	**$ -**	**$ -**	**$ 9,905,455**
Common collective trust*				**2,853,734**
Total investments at fair value				**$ 12,759,189**

Description	**Level 1**	**Level 2**	**Level 3**	**Total**
2022				
Investments				
Mutual funds	$ 8,246,615	$ -	$ -	$ 8,246,615
Total mutual funds	$ 8,246,615	$ -	$ -	$ 8,246,615
Common collective trust*				3,394,480
Total investments at fair value				$ 11,641,095

* Investments measured at fair value using net asset value per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in hierarchy tables for such investments are intended to permit reconciliation of the fair value hierarchy to the investments at fair value line item presented in the statement of net assets available for benefits.

5. Risks and Uncertainties

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

6. Income Tax Status

As an amended and restated Plan document was effective as of April 1, 2012, the Plan Administrator applied for an updated tax determination letter from the Internal Revenue Service (IRS) in January 2013, which was granted on August 13, 2015. The Plan Administrator believes that the Plan and related trust are designed and are currently being operated in accordance with applicable sections of the Internal Revenue Code. The Plan is subject to routine audits by taxing jurisdiction; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2020.

7. Parties-in-Interest Transactions/Related Party

During the years ended December 31, 2023 and 2022, there were transactions involving the investment of Plan assets in investment funds maintained by the Plan trustees, a party-in-interest as defined in Section 3(14) of ERISA and a related party under GAAP.

8. Subsequent Events

The Plan has evaluated events occurring between December 31, 2023 and October 14, 2024, the date the financial statements were available to be issued.

Supplemental Schedule

Roller Bearing Company of America Nonexempt Section 401(k) Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

EIN: #03-0399269 Plan: #001

December 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	Vanguard Retirement Savings Trust III	Common Collective Trust	**	$ 2,853,734
				2,853,734
*	Vanguard Institutional Index Fund Inst'l Shares	Registered Investment Company	**	1,453,553
*	Vanguard Target Retirement 2020 Fund	Registered Investment Company	**	641,123
	Loomis Sayles Core Plus Bond Fund Class N	Registered Investment Company	**	819,532
*	Vanguard Target Retirement 2030 Fund	Registered Investment Company	**	1,303,131
*	Vanguard Target Retirement Income Fund	Registered Investment Company	**	469,183
	Fidelity Contrafund Class K	Registered Investment Company	**	541,395
	American Funds Global Balanced Fund, R6	Registered Investment Company	**	395,208
	Harbor International Fund, Retirement Class	Registered Investment Company	**	451,430
*	Vanguard Target Retirement 2025 Fund	Registered Investment Company	**	495,583
*	Vanguard Target Retirement 2035 Fund	Registered Investment Company	**	447,539
	PIMCO Income Fund Institutional Class	Registered Investment Company	**	65,831
*	Vanguard Target Retirement 2040 Fund	Registered Investment Company	**	256,617
*	Vanguard Target Retirement 2050 Fund	Registered Investment Company	**	244,680
*	Vanguard Developed Markets Index Fund Admiral Shares	Registered Investment Company	**	181,482
*	Vanguard Target Retirement 2055 Fund	Registered Investment Company	**	233,081
	Carillon Eagle Mid Cap Growth Fund, R6	Registered Investment Company	**	114,032
*	Vanguard Emerging Markets Stock Index Fund Admiral Shares	Registered Investment Company	**	63,131
*	Vanguard Target Retirement 2045 Fund	Registered Investment Company	**	109,792
*	Vanguard Target Retirement 2060 Fund	Registered Investment Company	**	164,436
*	Vanguard Target Retirement 2065 Fund	Registered Investment Company	**	53,122
*	Vanguard Target Retirement 2070 Fund	Registered Investment Company	**	3,566
*	Vanguard Dividend Growth Fund	Registered Investment Company	**	87,093
*	Vanguard Mid-Cap Index Fund Admiral Shares	Registered Investment Company	**	95,325
	PGIM High Yield Fund R6	Registered Investment Company	**	178,497
	MFS Global Equity Fund R6	Registered Investment Company	**	42,485
	MFS Mid Cap Value Fund; Class R6	Registered Investment Company	**	292,993
*	Vanguard Health Care Fund Admiral Shares	Registered Investment Company	**	20,411
	Allspring Small Company Growth Fund, R6	Registered Investment Company	**	18,038
*	Vanguard Small-Cap Index Fund Admiral Shares	Registered Investment Company	**	43,123
*	Vanguard Cash Reserve Federal MM Fund Admiral Shares	Registered Investment Company	**	38,142
*	Vanguard Real Estate Index Fund Admiral Shares	Registered Investment Company	**	50,063
*	Vanguard Equity Income Fund Admiral Shares	Registered Investment Company	**	526,766
	PIMCO Commodity Real Return Strategy Fund: Inst'l CL	Registered Investment Company	**	5,041
	DFA US Small Cap Value Portfolio Inst'l Class	Registered Investment Company	**	31
				9,905,455
*	Notes receivable from participants	Interest rates ranging from 4.25% to 9.5%, with maturity dates between 2024 to 2028	-	299,566
		Total		$ 13,058,755

* *Party-in-interest*

** *Not applicable. All investments are the result of participant-directed accounts.*

Financial Statements and Supplemental Schedule

Roller Bearing Company of America
Nonexempt Section 401(k) Plan

Years ended December 31, 2023 and 2022
with Independent Auditors' Report

Roller Bearing Company of America Nonexempt Section 401(k) Plan

Financial Statements and Supplemental Schedule

Years ended December 31, 2023 and 2022

Contents

Independent Auditors' Report 1

Statements of Net Assets Available for Benefits 5
Statements of Changes in Net Assets Available for Benefits 6
Notes to Financial Statements 7

Supplemental Schedule

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) 15

Independent Auditors' Report

To the Plan Administrator of
Roller Bearing Company of America Nonexempt Section 401(k) Plan

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

We have performed an audit of the accompanying financial statements of the Roller Bearing Company of America Nonexempt Section 401(k) (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 December 31, 2023 and 2022, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of December 31, 2023 and 2022, and for the years then ended, stating that the certified investment information, as described in Note 3 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 Auditors' Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the accompanying financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the accompanying 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

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about 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 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 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.

Supplemental Schedules Required by ERISA

The supplemental schedule of assets held at year end as of December 31, 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 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).

Fiondella, Milone & LaSaracina LLP

October 14, 2024
Glastonbury, Connecticut

Roller Bearing Company of America Nonexempt Section 401(k) Plan

Statements of Net Assets Available for Benefits

	December 31, 2023	December 31, 2022
Assets		
Investments, at fair value:		
Mutual funds	**$ 9,905,455**	$ 8,246,615
Common collective trust	**2,853,734**	3,394,480
Total investments, at fair value	**12,759,189**	11,641,095
Receivables:		
Participant contributions	**9,697**	7,970
Employer contributions	**6,685**	5,622
Notes receivable from participants	**299,566**	317,711
Total receivables	**315,948**	331,303
Total assets	**13,075,137**	11,972,398
Liabilities		
Accrued professional fees	**-**	10,000
Total liabilities	**-**	10,000
Net assets available for benefits	**$ 13,075,137**	$ 11,962,398

See accompanying notes.

Roller Bearing Company of America Nonexempt Section 401(k) Plan

Statements of Changes in Net Assets Available for Benefits

	Year ended December 31, 2023	2022
Additions		
Investment income:		
Net appreciation in fair value of investments	**$ 1,013,368**	$ -
Interest and dividends	**448,193**	468,724
Total investment income	**1,461,561**	468,724
Contributions:		
Employee contributions	**618,202**	645,860
Employer contributions	**457,522**	438,709
Total contributions	**1,075,724**	1,084,569
Total additions	**2,537,285**	1,553,293
Deductions		
Net depreciation in fair value of investments	**-**	2,058,542
Benefit payments to participants	**1,294,943**	1,685,282
Administrative expenses and professional fees	**18,654**	28,439
Total deductions	**1,313,597**	3,772,263
Increase (Decrease) in net assets available for benefits prior to trans	**1,223,688**	(2,218,970)
Net plan-to-plan transfer of assets to Roller Bearing Company of America 401(k) Plan	**(110,949)**	(710,477)
Increase (Decrease) in net assets available for benefits	**1,112,739**	(2,929,447)
Net assets available for benefits, beginning of year	**11,962,398**	14,891,845
Net assets available for benefits, end of year	**$ 13,075,137**	$ 11,962,398

See accompanying notes.

Roller Bearing Company of America Nonexempt Section 401(k) Plan

Notes to Financial Statements

Years Ended December 31, 2023 and 2022

1. Description of the Plan

General

The following description of the Roller Bearing Company of America (the Company) Nonexempt Section 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.

The Plan is a defined contribution plan available to all nonexempt, nonunion employees of RBC Aircraft Products, Inc. (Aircraft), union employees of RBC Precision Products - Plymouth Inc. who are Tier 1 (Plymouth) or Tier II (Bremen) members of The International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America (formerly known as United Auto Workers Local 376), union employees of Heim Bearings Company, Inc. (Heim) who are members of The International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America hired subsequent to March 1, 2005, non-union hourly employees of RBC Precision Products – Bremen, Inc. (Miller) and union employees of Roller Bearing Company of America, Inc. (West Trenton) who are members of International Union U.A.W. Local 502. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

On a continuous basis, participants may direct investments of their account into one or more of the Plan's available investment options.

Contributions

Each year, participants may contribute up to 25% of pretax annual compensation as defined by the Plan, up to a maximum amount of $22,500 and $20,500 in 2023 and 2022, respectively. Such contributions are made through payroll deductions every pay period. Participants may also make after-tax contributions to the Plan.

Participants of Aircraft may receive a discretionary profit-sharing contribution from their respective division. Participants of Plymouth and West Trenton receive a non-discretionary profit-sharing contribution. Participants of the Aircraft division may receive a contribution in the amount of 3% of total eligible compensation. The participants of Plymouth and West Trenton receive a contribution of 4% of his or her pre-tax compensation. Effective February 1, 2018, participants of Heim receive a non-discretionary profit-sharing contribution in the amount of 3% of total eligible compensation.

1. Description of the Plan (continued)

Contributions (continued)

Participants of Miller (division participating in the Main 401(k) effective August 1, 2022) and West Trenton may receive a matching contribution from their respective division. Participants of West Trenton may receive a 100% match of his or her pre-tax contributions up to 1% provided that the participant makes deferral contributions equal to at least 10% of his or her compensation for such Plan year. Effective January 1, 2020, participants of Miller may receive a 50% match of his or her pre-tax contributions up to 3.5%.

Participants who are age 50 or older are permitted to make an additional pre-tax contribution (Employee Catch-up Contributions) to the Plan when the participant's pre-tax contributions are otherwise limited under the Plan or by law. The maximum amount a participant may contribute as Catch-up Contributions is $7,500 and $6,500 for the years ended December 31, 2023 and 2022, respectfully.

Participant Accounts

Each participant's account is credited with the employee's contribution, and an allocation of: (a) the Company's contribution (b) investment income or losses of the selected investment funds, and is charged with a fixed administrative expense.

Vesting

All participants are fully and immediately vested in their own contributions and related earnings.

Company contributions, plus actual earnings thereon, are vested in accordance with the following schedule for participants of Aircraft, Bremen, Heim, Miller, and West Trenton:

Years of Service	Vested Percentage
1	-
2	50%
3	100%

Company contributions plus actual earnings thereon for West Trenton participants who were employed on or before June 1, 1997 are 100% vested at all times.

Company contributions plus actual earnings thereon for Plymouth participants are 100% vested at all times.

1. Description of the Plan (continued)

Notes Receivable from Participants

Notes receivable from participants represent participant loans that are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned. No allowance for credit losses has been recorded as of December 31, 2023 and 2022. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be a distribution, the participant loan balance is reduced and a benefit payment is recorded.

Participants may borrow up to the lesser of $50,000 or 50% of their vested balance, with minimum borrowing of $1,000. The loans bear interest at a rate commensurate with local prevailing rates at the time the loan is made, and may be repaid over a maximum of five years. Loans for the purchase of a primary residence may be repaid over a maximum period of ten years. Principal and interest are paid ratably through payroll deductions. Loans are secured by the participants' account balance. The interest rates on all participant loans outstanding ranged from 4.25% to 9.50% as of December 31, 2023.

Withdrawals

The Plan permits hardship withdrawals and loans only under certain defined conditions. Withdrawals of after-tax contributions are permitted subject to Plan limitations.

Participants can elect to receive their account balances in a lump sum or annuity upon retirement, disability, termination of service, or in-service withdrawal at age 59 1/2. A lump sum death benefit will also be paid to a designated beneficiary.

1. Description of the Plan (continued)

Plan Termination

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

Participant Forfeitures

Forfeitures related to the non-vested contribution accounts of terminated employees are held in a forfeiture account and used to pay for certain Plan expenses. The balance in the forfeiture account was $38,142 and $32,105 at December 31, 2023 and 2022, respectively. Forfeiture additions and related earnings totaled $7,215 and $3,420 for the years ended December 31, 2023 and 2022, respectively. In 2023 and 2022, forfeitures used from forfeited non-vested accounts to pay for certain Plan expenses totaled $1,178 and $740, respectively.

Plan-to-Plan Transfers

The Company sponsors both the Roller Bearing Company of America 401(k) Plan and the Roller Bearing Company of America Nonexempt Section 401(k) Plan for eligible employees. In the event that a participant changes employers and Plans within the Company, participant balances will transfer to the new Plan. The foregoing transfers shall be made as soon as administratively practicable following the date of the employer change. Total net Plan-to-Plan transfers out for the years ended December 31, 2023 and 2022 were $(110,949) and $(710,477) respectively.

2. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Administrative Expenses and Professional Fees

Professional fees of the Plan are paid by the Company to the extent such amounts are not able to be paid by the Plan forfeiture account. Administrative fees and other expenses of the Plan are paid out of the assets of the Plan and allocated to the participant accounts on a quarterly basis.

2. Summary of Significant Accounting Policies (continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from such estimates.

Fair Value of Financial Instruments

The Company accounts for the fair value of financial instruments pursuant to Accounting Standards Codification Topic 820 (ASC 820), *Fair Value Measurements,* for all financial assets and liabilities and nonfinancial assets and liabilities that are recognized or disclosed at fair value in the financial statements on a recurring basis. ASC 820 defines fair value, establishes a fair value hierarchy, and expands disclosures about fair value measurements. ASC 820 defines fair value as the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability.

The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity. In addition, the fair value of liabilities should include consideration of non-performance risk including the company's own credit risk.

Investment Valuation and Income Recognition

The Plan's investments are carried at fair value. Shares of mutual funds are valued at quoted market prices, which represent the fair value of shares held by the Plan at year-end. Purchases and sales of securities are recorded on a trade-date basis. Interest and dividend income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

The Plan's investments in Common Collective Trusts are measured using the net asset value (NAV) per share of the investment as a practical expedient as permitted by Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurement and Disclosures (ASC 820) and ASC 946, Financial Services – Investment Companies.*

The Plan presents in the Statement of Changes in Net Assets Available for Benefits the net appreciation (depreciation) in the fair value of its investments, which consists of realized and unrealized gains (losses).

3. Information Prepared and Certified by Trustee

The Company entered into a trust agreement with Vanguard Fiduciary Trust Company on January 2, 2014. Pursuant to the trust agreement, the assets of the trust are held and administered by Vanguard Fiduciary Trust Company, the trustee as of December 31, 2023 and 2022. The Trustee holds mutual funds stated at fair value and common collective trusts stated at net asset value. In accordance with the trust agreements, the Trustee holds the Plan assets and executes investment transactions. All investment information disclosed in the accompanying financial statements and schedule including investments held and notes receivable from participants at December 31, 2023 and 2022, and net appreciation/(depreciation) in fair value of investments, interest, dividends and investment expenses for the years then ended, were obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by the Trustee.

4. Fair Value Measurements

Fair value measurements are determined by maximizing the use of observable inputs and minimizing the use of unobservable inputs. The hierarchy under ASC 820 prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of three levels which is determined by the lowest level input that is significant to the fair value measurement in its entirety.

These levels are:

Level 1 - Inputs are based upon unadjusted quoted prices for identical instruments traded in active markets.

Level 2 - Inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

4. Fair Value Measurements (continued)

The following table summarizes the fair values and levels within the fair value hierarchy in which the fair value measurements fall for assets measured on a recurring basis as of December 31:

Description	**Level 1**	**Level 2**	**Level 3**	**Total**
2023				
Investments				
Mutual funds	**$ 9,905,455**	**$ -**	**$ -**	**$ 9,905,455**
Total mutual funds	**$ 9,905,455**	**$ -**	**$ -**	**$ 9,905,455**
Common collective trust*				**2,853,734**
Total investments at fair value				**$ 12,759,189**

Description	**Level 1**	**Level 2**	**Level 3**	**Total**
2022				
Investments				
Mutual funds	$ 8,246,615	$ -	$ -	$ 8,246,615
Total mutual funds	$ 8,246,615	$ -	$ -	$ 8,246,615
Common collective trust*				3,394,480
Total investments at fair value				$ 11,641,095

* Investments measured at fair value using net asset value per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in hierarchy tables for such investments are intended to permit reconciliation of the fair value hierarchy to the investments at fair value line item presented in the statement of net assets available for benefits.

5. Risks and Uncertainties

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

6. Income Tax Status

As an amended and restated Plan document was effective as of April 1, 2012, the Plan Administrator applied for an updated tax determination letter from the Internal Revenue Service (IRS) in January 2013, which was granted on August 13, 2015. The Plan Administrator believes that the Plan and related trust are designed and are currently being operated in accordance with applicable sections of the Internal Revenue Code. The Plan is subject to routine audits by taxing jurisdiction; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2020.

7. Parties-in-Interest Transactions/Related Party

During the years ended December 31, 2023 and 2022, there were transactions involving the investment of Plan assets in investment funds maintained by the Plan trustees, a party-in-interest as defined in Section 3(14) of ERISA and a related party under GAAP.

8. Subsequent Events

The Plan has evaluated events occurring between December 31, 2023 and October 14, 2024, the date the financial statements were available to be issued.

Supplemental Schedule

Roller Bearing Company of America Nonexempt Section 401(k) Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

EIN: #03-0399269 Plan: #001

December 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	Vanguard Retirement Savings Trust III	Common Collective Trust	**	$ 2,853,734
				2,853,734
*	Vanguard Institutional Index Fund Inst'l Shares	Registered Investment Company	**	1,453,553
*	Vanguard Target Retirement 2020 Fund	Registered Investment Company	**	641,123
	Loomis Sayles Core Plus Bond Fund Class N	Registered Investment Company	**	819,532
*	Vanguard Target Retirement 2030 Fund	Registered Investment Company	**	1,303,131
*	Vanguard Target Retirement Income Fund	Registered Investment Company	**	469,183
	Fidelity Contrafund Class K	Registered Investment Company	**	541,395
	American Funds Global Balanced Fund, R6	Registered Investment Company	**	395,208
	Harbor International Fund, Retirement Class	Registered Investment Company	**	451,430
*	Vanguard Target Retirement 2025 Fund	Registered Investment Company	**	495,583
*	Vanguard Target Retirement 2035 Fund	Registered Investment Company	**	447,539
	PIMCO Income Fund Institutional Class	Registered Investment Company	**	65,831
*	Vanguard Target Retirement 2040 Fund	Registered Investment Company	**	256,617
*	Vanguard Target Retirement 2050 Fund	Registered Investment Company	**	244,680
*	Vanguard Developed Markets Index Fund Admiral Shares	Registered Investment Company	**	181,482
*	Vanguard Target Retirement 2055 Fund	Registered Investment Company	**	233,081
	Carillon Eagle Mid Cap Growth Fund, R6	Registered Investment Company	**	114,032
*	Vanguard Emerging Markets Stock Index Fund Admiral Shares	Registered Investment Company	**	63,131
*	Vanguard Target Retirement 2045 Fund	Registered Investment Company	**	109,792
*	Vanguard Target Retirement 2060 Fund	Registered Investment Company	**	164,436
*	Vanguard Target Retirement 2065 Fund	Registered Investment Company	**	53,122
*	Vanguard Target Retirement 2070 Fund	Registered Investment Company	**	3,566
*	Vanguard Dividend Growth Fund	Registered Investment Company	**	87,093
*	Vanguard Mid-Cap Index Fund Admiral Shares	Registered Investment Company	**	95,325
	PGIM High Yield Fund R6	Registered Investment Company	**	178,497
	MFS Global Equity Fund R6	Registered Investment Company	**	42,485
	MFS Mid Cap Value Fund; Class R6	Registered Investment Company	**	292,993
*	Vanguard Health Care Fund Admiral Shares	Registered Investment Company	**	20,411
	Allspring Small Company Growth Fund, R6	Registered Investment Company	**	18,038
*	Vanguard Small-Cap Index Fund Admiral Shares	Registered Investment Company	**	43,123
*	Vanguard Cash Reserve Federal MM Fund Admiral Shares	Registered Investment Company	**	38,142
*	Vanguard Real Estate Index Fund Admiral Shares	Registered Investment Company	**	50,063
*	Vanguard Equity Income Fund Admiral Shares	Registered Investment Company	**	526,766
	PIMCO Commodity Real Return Strategy Fund: Inst'l CL	Registered Investment Company	**	5,041
	DFA US Small Cap Value Portfolio Inst'l Class	Registered Investment Company	**	31
				9,905,455
*	Notes receivable from participants	Interest rates ranging from 4.25% to 9.5%, with maturity dates between 2024 to 2028	-	299,566
		Total		$ 13,058,755

* *Party-in-interest*

** *Not applicable. All investments are the result of participant-directed accounts.*