

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2016 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u>			
A This return/report is for:	☐ a multiemployer plan	☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)	
	☒ a single-employer plan	☐ a DFE (specify) _____	
B This return/report is:	☐ the first return/report	☐ the final return/report	
	☐ an amended return/report	☐ a short plan year return/report (less than 12 months)	
C If the plan is a collectively-bargained plan, check here.	☐		
D Check box if filing under:	☒ Form 5558	☐ automatic extension	☐ the DFVC program
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan <u>NRG SYSTEMS, INC. PROFIT SHARING PLAN</u>	1b Three-digit plan number (PN) ►	<u>001</u>	
	1c Effective date of plan	<u>01/01/1992</u>	
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>NRG SYSTEMS, INC.</u> <u>110 RIGGS RD</u> <u>HINESBURG, VT 05461</u>	2b Employer Identification Number (EIN) <u>03-0296178</u>	2c Plan Sponsor's telephone number <u>802-482-2255</u>	
	2d Business code (see instructions) <u>335900</u>		

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

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/10/2017</u>	<u>JUSTIN WHEATING</u>
	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
Preparer's name (including firm name, if applicable) and address (include room or suite number)			Preparer's telephone number

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

Form 5500 (2016)
v. 160205

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 107
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year..... a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 88 6a(2) 93 6b 0 6c 20 6d 113 6e 0 6f 113 6g 113 6h 4
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: 2F 2G 2J 2K 2T 3D 2E b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 0 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2016 Form M-1 annual report. If the plan was not required to file the 2016 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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 <div style="text-align: center; font-size: 1.2em;">2016</div> This Form is Open to Public Inspection.
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For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan NRG SYSTEMS, INC. PROFIT SHARING PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 NRG SYSTEMS, INC.	D Employer Identification Number (EIN) 03-0296178

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

	(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation FIDELITY INVESTMENTS INSTITUTIONAL
	04-2647786

	(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 60 64 65	RECORDKEEPER	563	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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)

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

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

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

(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
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
ABF SM CAP VAL INV - BOSTON FINANC P.O. BOX 8480 BOSTON, MA 02266		0.40%
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
BAIRD SH TM BOND INV - US BANCORP 39-0281260		0.27%
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
COL DIVIDEND INC Z - COLUMBIA MGT P.O. BOX 8081 BOSTON, MA 02266		0.40%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.	
HARBOR INTL INV - HARBOR SERVICES 34-1953399	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.	
JH DSCPL VAL MDCP R2 - JOHN HANCOCK 01-0233346	0.50%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.	
LOOMIS SM CP GRTH R - BOSTON FINAN P.O. BOX 8480 BOSTON, MA 02266	0.40%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
METWEST TOT RTN BD M - BNY MELLON P.O. BOX 9793 PROVIDENCE, RI 02940	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
OAKMARK EQ & INC INV - BOSTON FINA P.O. BOX 8480 BOSTON, MA 02266	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
PIMCO LOW DUR ADM - BOSTON FINANCI P.O. BOX 8480 BOSTON, MA 02266	0.25%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
VRS SELECT GROWTH A - FIS INVESTOR 4249 EASTON WAY, SUITE 400 COLUMBUS, OH 43219	0.55%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
WF EMRG MKTS EQ IS - BOSTON FINANC P.O. BOX 8480 BOSTON, MA 02266	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
WF GROWTH ADM - BOSTON FINANCIAL D P.O. BOX 8480 BOSTON, MA 02266	0.35%	

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
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(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 H (Form 5500) <small>Internal Revenue Service</small> <small>Department of Labor</small> <small>Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2016 This Form is Open to Public Inspection
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For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u>		
A Name of plan <u>NRG SYSTEMS, INC. PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>NRG SYSTEMS, INC.</u>	D Employer Identification Number (EIN) <u>03-0296178</u>	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	860673	698816
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other.....	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property).....	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans.....	1c(8)	80810	78842
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	10174592	11552239
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	11116075	12329897

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	11116075	12329897
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	491314	
(B) Participants	2a(1)(B)	618234	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1109548
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	334	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	3253	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3587
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	490840	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		490840
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		254871
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		1858846

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	643429	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		643429
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Investment advisory and management fees.....	2i(3)	1032	
(4) Other	2i(4)	563	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		1595
j Total expenses. Add all expense amounts in column (b) and enter total	2j		645024

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1213822
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: **BILODEAU, WELLS & CO., PC**

(2) EIN: **03-0293317**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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.)

	Yes	No	Amount
4a		X	
4b		X	

		Yes	No	Amount
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		X	
o Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service?	4o			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If "Yes," enter the amount of any plan assets that reverted to the employer this year. ☐ Yes ☒ No **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year (See instructions.)

Part V Trust Information

6a Name of trust	6b Trust's EIN
6c Name of trustee or custodian	6d Trustee's or custodian's telephone number

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2016 This Form is Open to Public Inspection.
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For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan <u>NRG SYSTEMS, INC. PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>NRG SYSTEMS, INC.</u>	D Employer Identification Number (EIN) <u>03-0296178</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions	1	
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): <u>04-6568107</u>		
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
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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
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2016
v. 160205

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

14	Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:		
	a The current year	14a	
	b The plan year immediately preceding the current plan year	14b	
	c The second preceding plan year	14c	
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
	a The corresponding number for the plan year immediately preceding the current plan year	15a	
	b The corresponding number for the second preceding plan year	15b	
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:		
	a Enter the number of employers who withdrew during the preceding plan year	16a	
	b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐		

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

18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment	☐
19	If the total number of participants is 1,000 or more, complete lines (a) through (c)	
	a Enter the percentage of plan assets held as: Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%	
	b Provide the average duration of the combined investment-grade and high-yield debt: ☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more	
	c What duration measure was used to calculate line 19(b)? ☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____	

Part VII	IRS Compliance Questions
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20a Is the plan a 401(k) plan? If "No," skip b	☐ Yes ☐ No
20b How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply:	☐ Design-based safe harbor ☐ "Prior year" ADP test ☐ "Current year" ADP test ☐ N/A
21a What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply:	☐ Ratio percentage test ☐ Average benefit test ☐ N/A
21b Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules?	☐ Yes ☐ No
22a If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter / / and the serial number .	
22b If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter the date of the most recent determination letter / / .	



**Bilodeau Wells
& Company, P.C.**
Certified Public Accountants

Joseph H. Bilodeau, CPA, CGMA
David G. Santerre, CPA
Brett T. Walker, CPA, CGMA
Paul A. Jarvis, CPA, CGMA
Charles (Chaz) H. Blackmore, CPA

**NRG SYSTEMS, INC.
PROFIT SHARING PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2016 AND 2015**

Our approach is simple... **LISTEN. RESOLVE. COMMUNICATE.**

20 Main Street, PO Box 687 ▪ Essex Junction, VT 05453 ▪ (802) 879-1117 ▪ fax: (802) 879-1016 ▪ WWW.BWC-CPAS.COM

**NRG SYSTEMS, INC.
PROFIT SHARING PLAN**

FINANCIAL STATEMENTS

DECEMBER 31, 2016 AND 2015

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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
NRG Systems, Inc. Profit Sharing Plan
Hinesburg, Vermont

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of NRG Systems, Inc. Profit Sharing Plan, which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, 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's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note F, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee for the years ended December 31, 2016 and 2015, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Our approach is simple... **LISTEN. RESOLVE. COMMUNICATE.**

Other Matter

The supplemental schedule of Assets Held for Investment Purposes at End of Year as of December 31, 2016 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

A handwritten signature in cursive script that reads "Biloden Wells and Company".

Essex Junction, Vermont

October 10, 2017

Licensed in: Vermont #92-0000105, New York #07-095742, New Hampshire #05828

**NRG SYSTEMS, INC.
PROFIT SHARING PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
ASSETS		
Investments, at fair value:		
Investments in registered investment companies (mutual funds)	\$ 11,552,239	\$ 10,174,592
Money market funds	<u>698,816</u>	<u>860,673</u>
	<u>12,251,055</u>	<u>11,035,265</u>
Receivables:		
Notes receivable from participants	78,842	80,810
Employer contributions	<u>8,518</u>	<u>3,813</u>
	<u>87,360</u>	<u>84,623</u>
TOTAL ASSETS	12,338,415	11,119,888
LIABILITIES	<u>0</u>	<u>0</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 12,338,415</u></u>	<u><u>\$ 11,119,888</u></u>

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

**NRG SYSTEMS, INC.
PROFIT SHARING PLAN**

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
ADDITIONS		
Additions to net assets attributed to:		
Investment income		
Net appreciation (depreciation) in fair value of investments	\$ 254,871	\$ (757,287)
Interest income	334	136
Dividend income	490,840	584,470
	<u>746,045</u>	<u>(172,681)</u>
Interest income on notes receivable from participants	<u>3,253</u>	<u>4,294</u>
Cash contributions:		
Employer	496,019	290,042
Participants	618,234	508,241
Participants rollovers	0	148,912
	<u>1,114,253</u>	<u>947,195</u>
TOTAL ADDITIONS	<u>1,863,551</u>	<u>778,808</u>
DEDUCTIONS		
Deductions from net assets attributed to:		
Benefits paid to participants	643,429	804,972
Administrative expenses	1,595	554
TOTAL DEDUCTIONS	<u>645,024</u>	<u>805,526</u>
NET INCREASE (DECREASE)	1,218,527	(26,718)
NET ASSETS AVAILABLE FOR BENEFITS, Beginning of year	<u>11,119,888</u>	<u>11,146,606</u>
NET ASSETS AVAILABLE FOR BENEFITS, End of year	<u><u>\$ 12,338,415</u></u>	<u><u>\$ 11,119,888</u></u>

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

NRG SYSTEMS, INC. PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2016

A. DESCRIPTION OF PLAN

The following description of NRG Systems, Inc. Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Summary Plan Description for a more complete description of the Plan's provisions.

1. General

The Plan, adopted January 1, 1992, is a defined contribution plan covering substantially all employees of NRG Systems, Inc. (the Company and Plan sponsor), who have completed three consecutive months of service and are age twenty-one or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The plan assets are invested with Fidelity Management Trust Company.

2. 401(k) Contributions

Participants may contribute up to 60% of eligible compensation or 100% of bonus compensation, limited to a maximum amount as periodically set by the Internal Revenue Service (IRS). Participants who have attained the age of 50 before the end of the plan year can contribute an additional amount set by the IRS. Employees can elect to make pre-tax 401(k) deferrals or after-tax Roth 401(k) deferrals. Participants may also contribute amounts representing rollovers from other qualified defined benefit or contribution plans.

Eligible compensation is defined as reportable earnings on W-2, excluding reimbursements or other expense allowances, fringe benefits, moving expenses, deferred compensation, military wages and welfare benefits and including salary reduction contributions the participant made to an employer sponsored cafeteria, qualified transportation fringe or 401(k) plan.

The Plan was amended in April 2015 to include an automatic enrollment provision for newly eligible employees. Under the provision, any eligible participant that does not affirmatively elect otherwise is automatically enrolled into the Plan with a deferral percentage of 3% on the first day of the month following the date they meet the eligibility requirements. The deferral is automatically increased each year by 1%, up to 6%, unless otherwise elected.

3. Employer Discretionary 401(k) Matching Contribution

The matching contribution is determined by the Plan Sponsor. The discretionary matching contribution is 100% of employee contributions, up to 3.25% of the employee's salary or wage. The discretionary matching contributions totaled \$246,019 and \$140,004 in 2016 and 2015, respectively. Discretionary matching contributions are invested as participants direct within the funds selected. The employer match receivable was \$8,518 and \$3,813 at December 31, 2016 and 2015, respectively.

(continued)

NRG SYSTEMS, INC. PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2016

A. DESCRIPTION OF PLAN (continued)

4. Nonelective Employer Contributions

Each year the Company may make a nonelective employer contribution without regard to current or accumulated net profits of the Company. The Company deposits the nonelective employer contribution for each employee after the general eligibility requirements are met. The nonelective employer contribution is allocated to employees of the company based on compensation.

The Company uses a discretionary formula which is based on an integrated allocation. This includes a percentage of participant's eligible compensation plus a percentage of each participant's eligible compensation in excess of the integration level. The integration level is the Social Security taxable wage base, \$118,500 at December 31, 2016 and 2015. Participants with wages above this threshold will receive the elected percentage used on the wages above this threshold, not to exceed the permitted disparity limit which ranges from 4.3% - 5.7%, depending on the percentage of taxable wage base involved.

In order to receive the nonelective employer contribution, each employee must have completed a year of service during the Plan Year, defined as 1,000 hours of service, and must be employed on the last day of the Plan Year. Total nonelective employer contributions in 2016 and 2015 were \$250,000 and \$150,038, respectively. At December 31, 2016 and 2015 the amount of nonelective employer contribution receivable was \$0.

5. Qualified Nonelective Employer Contributions

Each year the Company may make a qualified nonelective employer contribution without regard to current or accumulated net profits of the Company. The Company deposits the qualified nonelective employer contribution for each employee after the general eligibility requirements are met. The nonelective employer contribution is allocated to employees who were eligible to participate in the Plan at any time during the plan year and are non-highly compensated employees, based on the plans testing of compensation. The allocation is based on compensation. There were no qualified nonelective employer contributions made during 2016 and 2015.

6. Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the Company's discretionary contribution portion of the participant's account plus actual earnings thereon is based on years of continuous service. A participant is 20% vested after one full year of service, with an additional 20% per year thereafter until fully vested after five full years. Upon early retirement age, 55 years, death or disability, employees become fully vested.

(continued)

NRG SYSTEMS, INC. PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2016

A. DESCRIPTION OF PLAN (continued)

7. Payment of Benefits

On termination of service due to death, disability or retirement, a participant may elect to receive distributions equal to the value of the participant's vested interest in his or her account. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution or leave the funds in the Plan until retirement age or transfer to a trustee of another qualified plan or individual retirement account. If the terminating employee's non-forfeitable account balance is less than \$5,000 including rollovers, the Plan maintains the right to immediately distribute the entire account balance, less forfeitures, if any.

8. Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 and up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The number of loans approved for a participant in any 12-month period shall be limited to one. The loans are secured by the vested balance in the participant's account. Loan terms shall not exceed ten years. The loans bear interest at a rate commensurate with local prevailing rates and shall remain fixed throughout the duration of the loan. The interest rate on new loans is set at Wall Street Prime plus 1%, currently 4.75%. Maturity dates on loans range from 2017 to 2020. Principal and interest is paid ratably through bi-weekly payroll deductions. Upon termination, those who have outstanding loans have 60 days to repay the total balance. In the event it is not repaid, the amount due is deducted from the vested balance as a deemed distribution. Deemed distributions were \$0 for 2016 and 2015.

9. Forfeited Accounts

When termination of service occurs, any non-vested portion of a participant's account will be considered forfeited. The forfeited balance of a terminated employee is moved to the forfeitures account when the employee's account is distributed from the Plan. At December 31, 2016 and 2015, the forfeited non-vested employer matching cash account balance was \$4,159 and \$0, respectively. These forfeitures may first be used to pay administrative expenses at the discretion of the Company. The remaining balance will be used to reduce the employer matching or profit-sharing contributions. The amount of forfeitures used to reduce employer matching contributions were \$0 and \$2, in 2016 and 2015, respectively. Forfeitures used during 2016 and 2015 consisted of \$0 and \$2 from current year forfeitures, respectively.

(continued)

NRG SYSTEMS, INC. PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2016

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

The financial statements of the Plan are prepared using the accrual method of accounting in accordance with generally accepted accounting principles in the United States of America (U.S. GAAP) as applied to employee benefit plans, and in accordance with the Plan agreement.

2. Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Shares of registered investment companies are valued at quoted market prices based on their reported value on the national securities exchange, which represents the net asset value of shares held by the Plan at year end.

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

3. Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent loans are treated as distributions based upon the terms of the plan document.

4. Payment of Benefits

Benefits are recorded when paid.

5. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

6. Subsequent Events

The Company has evaluated subsequent events through October 8, 2017, which is the date that the financials were available to be issued.

NRG SYSTEMS, INC. PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2016

C. PLAN TERMINATION

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

D. TAX STATUS

In August 2015, The Plan adopted the Fidelity Prototype Plan ("Basic Plan Document No. 17"). In February 2012, The Plan adopted the Fidelity Prototype Plan ("Basic Plan Document No. 14") from Fidelity Management Trust Company. Prior to February 2012, the Plan had adopted the Future Planning Associates, Inc. Prototype Non-standardized Profit Sharing Plan. The plan adoptions rely on the prototype sponsor's opinion letter from the Internal Revenue Service dated March 31, 2014. This letter states that the prototype and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the opinion letter, the Plan Administrator and prototype sponsor believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan also uses a more-likely-than-not measurement for all tax positions taken or expected to be taken on a tax return in order for those tax positions to be recognized in the financial statements. If the Plan were to incur interest and penalties related to income taxes, these would be included in the provision for income taxes. Generally the three tax years previously filed remain subject to examination by federal and state tax authorities.

E. BENEFIT OBLIGATION

As of December 31, 2016 and 2015, the Plan had benefit obligations of \$1,626,427 and \$2,010,761, respectively, for terminated participants with vested balances, who had not withdrawn their funds.

NRG SYSTEMS, INC. PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2016

F. INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

As of December 31, the following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified as complete and accurate by the custodian.

Investments at fair value:	<u>2016</u>	<u>2015</u>
Registered investment companies (mutual funds)	\$ 11,552,239	\$ 10,174,592
Money market funds	<u>698,816</u>	<u>860,673</u>
Total	<u>\$ 12,251,055</u>	<u>\$ 11,035,265</u>
Interest income	<u>\$ 334</u>	<u>\$ 136</u>
Dividend income	<u>\$ 490,840</u>	<u>\$ 584,470</u>
Net appreciation (depreciation) in fair value	<u>\$ 254,871</u>	<u>\$ (757,287)</u>

The above fund information and Schedule H - Schedule of Assets Held for Investment Purposes at End of Year were certified by Fidelity Management Trust Company.

G. FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying Statement of Net Assets Available for Benefits as of December 31:

<u>2016</u>	Total Fair Value	Quoted Prices (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds	\$ 11,552,239	\$ 11,552,239	\$ 0	\$ 0
Money market funds	<u>698,816</u>	<u>698,816</u>	<u>0</u>	<u>0</u>
Total assets at fair value	<u>\$ 12,251,055</u>	<u>\$ 12,251,055</u>	<u>\$ 0</u>	<u>\$ 0</u>

(continued)

NRG SYSTEMS, INC. PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2016

G. FAIR VALUE MEASUREMENTS (continued)

<u>2015</u>	<u>Total Fair Value</u>	<u>Quoted Prices (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Mutual funds	\$ 10,174,592	\$ 10,174,592	\$ 0	\$ 0
Money market funds	<u>860,673</u>	<u>860,673</u>	<u>0</u>	<u>0</u>
Total assets at fair value	<u>\$ 11,035,265</u>	<u>\$ 11,035,265</u>	<u>\$ 0</u>	<u>\$ 0</u>

The fair values of the registered investment companies (mutual funds) and money market funds are based on quoted prices in active markets.

H. PLAN EXPENSES/PARTY-IN INTEREST TRANSACTIONS

Plan audit expenses and the annual filing fee, preparation of Form 5500 and plan testing are paid by the Company.

Certain plan investments are shares of mutual funds and money market funds offered by the trustee and therefore, these transactions qualify as party-in-interest. All investment fees are paid for by the individual participant accounts. Participants are also charged \$25 for distributions, \$75 for each participant loan taken, and \$25 for annual loan maintenance fees.

The administrative expenses totaled \$1,595 and \$554 for plan years ending December 31, 2016 and 2015, respectively.

I. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits.

J. SUBSEQUENT EVENTS

In May 2017, NRG Systems, Inc. was sold to Esco Technologies. As a result of the acquisition, the NRG Systems, Inc. Profit Sharing Plan liquidated its 401(k) funds and assisted participants in transferring their investments from Fidelity Investments to either Vanguard, under Esco Technologies' administration, or to another qualified plan at the participants' discretion. On August 29, 2017, Fidelity notified plan participants of the plan termination, and instructed plan participants they had 30 days to liquidate their investments. The final liquidation date was September 29, 2017.

**NRG SYSTEMS, INC.
PROFIT SHARING PLAN**

**FORM 5500, SCHEDULE H, LINE 4 (i) - SCHEDULE OF ASSETS HELD FOR
INVESTMENT PURPOSES AT END OF YEAR**

DECEMBER 31, 2016

**EIN #03-0296178
PLAN #001**

(a)	(b)	(c)	(d)	(e)
Identity of issuer, borrower, lessor, or similar party	Description of Investment including maturity date, rate of interest, collateral, par, or maturity value	<u>Cost</u>	<u>Current Value</u>	
Columbia	Registered Investment Company Columbia Dividend Income Z	Participant directed	\$	1,429,946
* Fidelity Investments	Registered Investment Company Fidelity Spartan 500 Index Fund Advantage	Participant directed		1,411,400
Harbor Funds	Registered Investment Company Harbor International Inv	Participant directed		1,152,293
Wells Fargo Advantage	Registered Investment Company Wells Fargo Advantage Growth Adm	Participant directed		1,120,478
Oakmark Funds	Registered Investment Company Oakmark Equity & Income I	Participant directed		1,086,479
Metropolitan West Funds	Registered Investment Company Metwest Total Return Bond M	Participant directed		837,537
* Fidelity Investments	Registered Investment Company Fidelity Spartan US Bond IDX Advantage	Participant directed		704,446
* Fidelity Investments	Money Market Fidelity Money Market	Participant directed		698,816
* Fidelity Investments	Registered Investment Company Fidelity Freedom 2030	Participant directed		643,588
Wells Fargo Advantage	Registered Investment Company Wells Fargo Advantage Emerging Markets Equity I	Participant directed		337,587
* Fidelity Investments	Registered Investment Company Fidelity Asset Manager 85%	Participant directed		307,348
* Fidelity Investments	Registered Investment Company Fidelity Spartan Extended Market Index Advantage	Participant directed		301,038
John Hancock	Registered Investment Company John Hancock Disciplined Value Mid Cap R2	Participant directed		265,778
* Fidelity Investments	Registered Investment Company Fidelity Spartan International Index Advantage	Participant directed		249,757
* Fidelity Investments	Registered Investment Company Fidelity Freedom 2025	Participant directed		232,869
* Fidelity Investments	Registered Investment Company Fidelity Select Environment and Alternative Energy	Participant directed		185,064
* Fidelity Investments	Registered Investment Company Fidelity Freedom 2020	Participant directed		183,383

(a)	(b)	(c)	(d)	(e)
	Identity of issuer, borrower, lessor, or similar party	Description of Investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
	Baird Asset Management	Registered Investment Company Baird Short-Term Bond Fund Investor Class	Participant directed	170,962
*	Fidelity Investments	Registered Investment Company Fidelity Asset Manager 30%	Participant directed	141,904
*	Fidelity Investments	Registered Investment Company Fidelity Freedom 2040	Participant directed	136,255
	Loomis Sayles Funds	Registered Investment Company Loomis Small Cap Growth Retail	Participant directed	128,872
*	Fidelity Investments	Registered Investment Company Fidelity Puritan	Participant directed	112,951
	American Beacon Advisors	Registered Investment Company American Beacon Small Cap Value Inv	Participant directed	105,140
*	Fidelity Investments	Registered Investment Company Fidelity Freedom 2035	Participant directed	103,260
*	Fidelity Investments	Registered Investment Company Fidelity Freedom 2055	Participant directed	60,135
*	Fidelity Investments	Registered Investment Company Fidelity Blue Chip Growth Fund	Participant directed	40,468
*	Fidelity Investments	Registered Investment Company Fidelity Freedom 2050	Participant directed	36,451
*	Fidelity Investments	Registered Investment Company Fidelity Freedom Income	Participant directed	30,886
*	Fidelity Investments	Registered Investment Company Fidelity Freedom 2005	Participant directed	25,356
*	Fidelity Investments	Registered Investment Company Fidelity Freedom 2015	Participant directed	9,569
*	Fidelity Investments	Registered Investment Company Fidelity Freedom 2045	Participant directed	472
*	Fidelity Investments	Registered Investment Company Fidelity Freedom 2060	Participant directed	311
	RS Funds	Registered Investment Company RS Select Growth A	Participant directed	256
*	Participant loans	Interest at 4.25% - 4.50% Various maturities	-0-	78,842
				<u>\$ 12,329,897</u>



**Bilodeau Wells
& Company, P.C.**
Certified Public Accountants

Joseph H. Bilodeau, CPA, CGMA
David G. Santerre, CPA
Brett T. Walker, CPA, CGMA
Paul A. Jarvis, CPA, CGMA
Charles (Chaz) H. Blackmore, CPA

**NRG SYSTEMS, INC.
PROFIT SHARING PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2016 AND 2015**

Our approach is simple... **LISTEN. RESOLVE. COMMUNICATE.**

20 Main Street, PO Box 687 ▪ Essex Junction, VT 05453 ▪ (802) 879-1117 ▪ fax: (802) 879-1016 ▪ WWW.BWC-CPAS.COM

**NRG SYSTEMS, INC.
PROFIT SHARING PLAN**

FINANCIAL STATEMENTS

DECEMBER 31, 2016 AND 2015

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& Company, P.C.**
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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
NRG Systems, Inc. Profit Sharing Plan
Hinesburg, Vermont

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of NRG Systems, Inc. Profit Sharing Plan, which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, 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's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note F, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee for the years ended December 31, 2016 and 2015, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Our approach is simple... **LISTEN. RESOLVE. COMMUNICATE.**

Other Matter

The supplemental schedule of Assets Held for Investment Purposes at End of Year as of December 31, 2016 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

A handwritten signature in cursive script that reads "Biloden Wells and Company".

Essex Junction, Vermont

October 10, 2017

Licensed in: Vermont #92-0000105, New York #07-095742, New Hampshire #05828

**NRG SYSTEMS, INC.
PROFIT SHARING PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
ASSETS		
Investments, at fair value:		
Investments in registered investment companies (mutual funds)	\$ 11,552,239	\$ 10,174,592
Money market funds	<u>698,816</u>	<u>860,673</u>
	<u>12,251,055</u>	<u>11,035,265</u>
Receivables:		
Notes receivable from participants	78,842	80,810
Employer contributions	<u>8,518</u>	<u>3,813</u>
	<u>87,360</u>	<u>84,623</u>
TOTAL ASSETS	12,338,415	11,119,888
LIABILITIES	<u>0</u>	<u>0</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 12,338,415</u></u>	<u><u>\$ 11,119,888</u></u>

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

**NRG SYSTEMS, INC.
PROFIT SHARING PLAN**

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
ADDITIONS		
Additions to net assets attributed to:		
Investment income		
Net appreciation (depreciation) in fair value of investments	\$ 254,871	\$ (757,287)
Interest income	334	136
Dividend income	490,840	584,470
	<u>746,045</u>	<u>(172,681)</u>
Interest income on notes receivable from participants	<u>3,253</u>	<u>4,294</u>
Cash contributions:		
Employer	496,019	290,042
Participants	618,234	508,241
Participants rollovers	<u>0</u>	<u>148,912</u>
	<u>1,114,253</u>	<u>947,195</u>
TOTAL ADDITIONS	<u>1,863,551</u>	<u>778,808</u>
DEDUCTIONS		
Deductions from net assets attributed to:		
Benefits paid to participants	643,429	804,972
Administrative expenses	<u>1,595</u>	<u>554</u>
TOTAL DEDUCTIONS	<u>645,024</u>	<u>805,526</u>
NET INCREASE (DECREASE)	1,218,527	(26,718)
NET ASSETS AVAILABLE FOR BENEFITS, Beginning of year	<u>11,119,888</u>	<u>11,146,606</u>
NET ASSETS AVAILABLE FOR BENEFITS, End of year	<u>\$ 12,338,415</u>	<u>\$ 11,119,888</u>

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

NRG SYSTEMS, INC. PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2016

A. DESCRIPTION OF PLAN

The following description of NRG Systems, Inc. Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Summary Plan Description for a more complete description of the Plan's provisions.

1. General

The Plan, adopted January 1, 1992, is a defined contribution plan covering substantially all employees of NRG Systems, Inc. (the Company and Plan sponsor), who have completed three consecutive months of service and are age twenty-one or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The plan assets are invested with Fidelity Management Trust Company.

2. 401(k) Contributions

Participants may contribute up to 60% of eligible compensation or 100% of bonus compensation, limited to a maximum amount as periodically set by the Internal Revenue Service (IRS). Participants who have attained the age of 50 before the end of the plan year can contribute an additional amount set by the IRS. Employees can elect to make pre-tax 401(k) deferrals or after-tax Roth 401(k) deferrals. Participants may also contribute amounts representing rollovers from other qualified defined benefit or contribution plans.

Eligible compensation is defined as reportable earnings on W-2, excluding reimbursements or other expense allowances, fringe benefits, moving expenses, deferred compensation, military wages and welfare benefits and including salary reduction contributions the participant made to an employer sponsored cafeteria, qualified transportation fringe or 401(k) plan.

The Plan was amended in April 2015 to include an automatic enrollment provision for newly eligible employees. Under the provision, any eligible participant that does not affirmatively elect otherwise is automatically enrolled into the Plan with a deferral percentage of 3% on the first day of the month following the date they meet the eligibility requirements. The deferral is automatically increased each year by 1%, up to 6%, unless otherwise elected.

3. Employer Discretionary 401(k) Matching Contribution

The matching contribution is determined by the Plan Sponsor. The discretionary matching contribution is 100% of employee contributions, up to 3.25% of the employee's salary or wage. The discretionary matching contributions totaled \$246,019 and \$140,004 in 2016 and 2015, respectively. Discretionary matching contributions are invested as participants direct within the funds selected. The employer match receivable was \$8,518 and \$3,813 at December 31, 2016 and 2015, respectively.

(continued)

NRG SYSTEMS, INC. PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2016

A. DESCRIPTION OF PLAN (continued)

4. Nonelective Employer Contributions

Each year the Company may make a nonelective employer contribution without regard to current or accumulated net profits of the Company. The Company deposits the nonelective employer contribution for each employee after the general eligibility requirements are met. The nonelective employer contribution is allocated to employees of the company based on compensation.

The Company uses a discretionary formula which is based on an integrated allocation. This includes a percentage of participant's eligible compensation plus a percentage of each participant's eligible compensation in excess of the integration level. The integration level is the Social Security taxable wage base, \$118,500 at December 31, 2016 and 2015. Participants with wages above this threshold will receive the elected percentage used on the wages above this threshold, not to exceed the permitted disparity limit which ranges from 4.3% - 5.7%, depending on the percentage of taxable wage base involved.

In order to receive the nonelective employer contribution, each employee must have completed a year of service during the Plan Year, defined as 1,000 hours of service, and must be employed on the last day of the Plan Year. Total nonelective employer contributions in 2016 and 2015 were \$250,000 and \$150,038, respectively. At December 31, 2016 and 2015 the amount of nonelective employer contribution receivable was \$0.

5. Qualified Nonelective Employer Contributions

Each year the Company may make a qualified nonelective employer contribution without regard to current or accumulated net profits of the Company. The Company deposits the qualified nonelective employer contribution for each employee after the general eligibility requirements are met. The nonelective employer contribution is allocated to employees who were eligible to participate in the Plan at any time during the plan year and are non-highly compensated employees, based on the plans testing of compensation. The allocation is based on compensation. There were no qualified nonelective employer contributions made during 2016 and 2015.

6. Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the Company's discretionary contribution portion of the participant's account plus actual earnings thereon is based on years of continuous service. A participant is 20% vested after one full year of service, with an additional 20% per year thereafter until fully vested after five full years. Upon early retirement age, 55 years, death or disability, employees become fully vested.

(continued)

NRG SYSTEMS, INC. PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2016

A. DESCRIPTION OF PLAN (continued)

7. Payment of Benefits

On termination of service due to death, disability or retirement, a participant may elect to receive distributions equal to the value of the participant's vested interest in his or her account. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution or leave the funds in the Plan until retirement age or transfer to a trustee of another qualified plan or individual retirement account. If the terminating employee's non-forfeitable account balance is less than \$5,000 including rollovers, the Plan maintains the right to immediately distribute the entire account balance, less forfeitures, if any.

8. Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 and up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The number of loans approved for a participant in any 12-month period shall be limited to one. The loans are secured by the vested balance in the participant's account. Loan terms shall not exceed ten years. The loans bear interest at a rate commensurate with local prevailing rates and shall remain fixed throughout the duration of the loan. The interest rate on new loans is set at Wall Street Prime plus 1%, currently 4.75%. Maturity dates on loans range from 2017 to 2020. Principal and interest is paid ratably through bi-weekly payroll deductions. Upon termination, those who have outstanding loans have 60 days to repay the total balance. In the event it is not repaid, the amount due is deducted from the vested balance as a deemed distribution. Deemed distributions were \$0 for 2016 and 2015.

9. Forfeited Accounts

When termination of service occurs, any non-vested portion of a participant's account will be considered forfeited. The forfeited balance of a terminated employee is moved to the forfeitures account when the employee's account is distributed from the Plan. At December 31, 2016 and 2015, the forfeited non-vested employer matching cash account balance was \$4,159 and \$0, respectively. These forfeitures may first be used to pay administrative expenses at the discretion of the Company. The remaining balance will be used to reduce the employer matching or profit-sharing contributions. The amount of forfeitures used to reduce employer matching contributions were \$0 and \$2, in 2016 and 2015, respectively. Forfeitures used during 2016 and 2015 consisted of \$0 and \$2 from current year forfeitures, respectively.

(continued)

NRG SYSTEMS, INC. PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2016

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

The financial statements of the Plan are prepared using the accrual method of accounting in accordance with generally accepted accounting principles in the United States of America (U.S. GAAP) as applied to employee benefit plans, and in accordance with the Plan agreement.

2. Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Shares of registered investment companies are valued at quoted market prices based on their reported value on the national securities exchange, which represents the net asset value of shares held by the Plan at year end.

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

3. Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent loans are treated as distributions based upon the terms of the plan document.

4. Payment of Benefits

Benefits are recorded when paid.

5. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

6. Subsequent Events

The Company has evaluated subsequent events through October 8, 2017, which is the date that the financials were available to be issued.

NRG SYSTEMS, INC. PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2016

C. PLAN TERMINATION

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

D. TAX STATUS

In August 2015, The Plan adopted the Fidelity Prototype Plan ("Basic Plan Document No. 17"). In February 2012, The Plan adopted the Fidelity Prototype Plan ("Basic Plan Document No. 14") from Fidelity Management Trust Company. Prior to February 2012, the Plan had adopted the Future Planning Associates, Inc. Prototype Non-standardized Profit Sharing Plan. The plan adoptions rely on the prototype sponsor's opinion letter from the Internal Revenue Service dated March 31, 2014. This letter states that the prototype and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the opinion letter, the Plan Administrator and prototype sponsor believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan also uses a more-likely-than-not measurement for all tax positions taken or expected to be taken on a tax return in order for those tax positions to be recognized in the financial statements. If the Plan were to incur interest and penalties related to income taxes, these would be included in the provision for income taxes. Generally the three tax years previously filed remain subject to examination by federal and state tax authorities.

E. BENEFIT OBLIGATION

As of December 31, 2016 and 2015, the Plan had benefit obligations of \$1,626,427 and \$2,010,761, respectively, for terminated participants with vested balances, who had not withdrawn their funds.

NRG SYSTEMS, INC. PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2016

F. INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

As of December 31, the following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified as complete and accurate by the custodian.

Investments at fair value:	<u>2016</u>	<u>2015</u>
Registered investment companies (mutual funds)	\$ 11,552,239	\$ 10,174,592
Money market funds	<u>698,816</u>	<u>860,673</u>
Total	<u>\$ 12,251,055</u>	<u>\$ 11,035,265</u>
Interest income	<u>\$ 334</u>	<u>\$ 136</u>
Dividend income	<u>\$ 490,840</u>	<u>\$ 584,470</u>
Net appreciation (depreciation) in fair value	<u>\$ 254,871</u>	<u>\$ (757,287)</u>

The above fund information and Schedule H - Schedule of Assets Held for Investment Purposes at End of Year were certified by Fidelity Management Trust Company.

G. FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying Statement of Net Assets Available for Benefits as of December 31:

<u>2016</u>	Total Fair Value	Quoted Prices (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds	\$ 11,552,239	\$ 11,552,239	\$ 0	\$ 0
Money market funds	<u>698,816</u>	<u>698,816</u>	<u>0</u>	<u>0</u>
Total assets at fair value	<u>\$ 12,251,055</u>	<u>\$ 12,251,055</u>	<u>\$ 0</u>	<u>\$ 0</u>

(continued)

NRG SYSTEMS, INC. PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2016

G. FAIR VALUE MEASUREMENTS (continued)

<u>2015</u>	<u>Total Fair Value</u>	<u>Quoted Prices (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Mutual funds	\$ 10,174,592	\$ 10,174,592	\$ 0	\$ 0
Money market funds	<u>860,673</u>	<u>860,673</u>	<u>0</u>	<u>0</u>
Total assets at fair value	<u>\$ 11,035,265</u>	<u>\$ 11,035,265</u>	<u>\$ 0</u>	<u>\$ 0</u>

The fair values of the registered investment companies (mutual funds) and money market funds are based on quoted prices in active markets.

H. PLAN EXPENSES/PARTY-IN INTEREST TRANSACTIONS

Plan audit expenses and the annual filing fee, preparation of Form 5500 and plan testing are paid by the Company.

Certain plan investments are shares of mutual funds and money market funds offered by the trustee and therefore, these transactions qualify as party-in-interest. All investment fees are paid for by the individual participant accounts. Participants are also charged \$25 for distributions, \$75 for each participant loan taken, and \$25 for annual loan maintenance fees.

The administrative expenses totaled \$1,595 and \$554 for plan years ending December 31, 2016 and 2015, respectively.

I. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits.

J. SUBSEQUENT EVENTS

In May 2017, NRG Systems, Inc. was sold to Esco Technologies. As a result of the acquisition, the NRG Systems, Inc. Profit Sharing Plan liquidated its 401(k) funds and assisted participants in transferring their investments from Fidelity Investments to either Vanguard, under Esco Technologies' administration, or to another qualified plan at the participants' discretion. On August 29, 2017, Fidelity notified plan participants of the plan termination, and instructed plan participants they had 30 days to liquidate their investments. The final liquidation date was September 29, 2017.

**NRG SYSTEMS, INC.
PROFIT SHARING PLAN**

**FORM 5500, SCHEDULE H, LINE 4 (i) - SCHEDULE OF ASSETS HELD FOR
INVESTMENT PURPOSES AT END OF YEAR**

DECEMBER 31, 2016

**EIN #03-0296178
PLAN #001**

(a)	(b)	(c)	(d)	(e)
Identity of issuer, borrower, lessor, or similar party	Description of Investment including maturity date, rate of interest, collateral, par, or maturity value	<u>Cost</u>	<u>Current Value</u>	
Columbia	Registered Investment Company Columbia Dividend Income Z	Participant directed	\$	1,429,946
* Fidelity Investments	Registered Investment Company Fidelity Spartan 500 Index Fund Advantage	Participant directed		1,411,400
Harbor Funds	Registered Investment Company Harbor International Inv	Participant directed		1,152,293
Wells Fargo Advantage	Registered Investment Company Wells Fargo Advantage Growth Adm	Participant directed		1,120,478
Oakmark Funds	Registered Investment Company Oakmark Equity & Income I	Participant directed		1,086,479
Metropolitan West Funds	Registered Investment Company Metwest Total Return Bond M	Participant directed		837,537
* Fidelity Investments	Registered Investment Company Fidelity Spartan US Bond IDX Advantage	Participant directed		704,446
* Fidelity Investments	Money Market Fidelity Money Market	Participant directed		698,816
* Fidelity Investments	Registered Investment Company Fidelity Freedom 2030	Participant directed		643,588
Wells Fargo Advantage	Registered Investment Company Wells Fargo Advantage Emerging Markets Equity I	Participant directed		337,587
* Fidelity Investments	Registered Investment Company Fidelity Asset Manager 85%	Participant directed		307,348
* Fidelity Investments	Registered Investment Company Fidelity Spartan Extended Market Index Advantage	Participant directed		301,038
John Hancock	Registered Investment Company John Hancock Disciplined Value Mid Cap R2	Participant directed		265,778
* Fidelity Investments	Registered Investment Company Fidelity Spartan International Index Advantage	Participant directed		249,757
* Fidelity Investments	Registered Investment Company Fidelity Freedom 2025	Participant directed		232,869
* Fidelity Investments	Registered Investment Company Fidelity Select Environment and Alternative Energy	Participant directed		185,064
* Fidelity Investments	Registered Investment Company Fidelity Freedom 2020	Participant directed		183,383

(a)	(b)	(c)	(d)	(e)
	Identity of issuer, borrower, lessor, or similar party	Description of Investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
	Baird Asset Management	Registered Investment Company Baird Short-Term Bond Fund Investor Class	Participant directed	170,962
* Fidelity Investments		Registered Investment Company Fidelity Asset Manager 30%	Participant directed	141,904
* Fidelity Investments		Registered Investment Company Fidelity Freedom 2040	Participant directed	136,255
Loomis Sayles Funds		Registered Investment Company Loomis Small Cap Growth Retail	Participant directed	128,872
* Fidelity Investments		Registered Investment Company Fidelity Puritan	Participant directed	112,951
American Beacon Advisors		Registered Investment Company American Beacon Small Cap Value Inv	Participant directed	105,140
* Fidelity Investments		Registered Investment Company Fidelity Freedom 2035	Participant directed	103,260
* Fidelity Investments		Registered Investment Company Fidelity Freedom 2055	Participant directed	60,135
* Fidelity Investments		Registered Investment Company Fidelity Blue Chip Growth Fund	Participant directed	40,468
* Fidelity Investments		Registered Investment Company Fidelity Freedom 2050	Participant directed	36,451
* Fidelity Investments		Registered Investment Company Fidelity Freedom Income	Participant directed	30,886
* Fidelity Investments		Registered Investment Company Fidelity Freedom 2005	Participant directed	25,356
* Fidelity Investments		Registered Investment Company Fidelity Freedom 2015	Participant directed	9,569
* Fidelity Investments		Registered Investment Company Fidelity Freedom 2045	Participant directed	472
* Fidelity Investments		Registered Investment Company Fidelity Freedom 2060	Participant directed	311
RS Funds		Registered Investment Company RS Select Growth A	Participant directed	256
* Participant loans		Interest at 4.25% - 4.50% Various maturities	-0-	78,842
				<u>\$ 12,329,897</u>