

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2017</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2017 or fiscal plan year beginning <u>01/01/2017</u> and ending <u>09/29/2017</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> 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>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1992</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>03-0296178</u></td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number <u>802-482-2255</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>335900</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1992</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>	
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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	Filed with authorized/valid electronic signature.	02/26/2018	JUSTIN WHEATING
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2017)
v. 170203

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;"></div>
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 113
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).	
a(1) Total number of active participants at the beginning of the plan year	6a(1) 93
a(2) Total number of active participants at the end of the plan year	6a(2) 0
b Retired or separated participants receiving benefits	6b 0
c Other retired or separated participants entitled to future benefits	6c 0
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 0
f Total. Add lines 6d and 6e	6f 0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 0
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 2
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7

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

2E 2F 2G 2J 2K 2T 3D

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

a Pension Schedules

- (1)** ☒ **R** (Retirement Plan Information)
- (2)** ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)** ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☐ **A** (Insurance Information)
- (4)** ☒ **C** (Service Provider Information)
- (5)** ☐ **D** (DFE/Participating Plan Information)
- (6)** ☐ **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2017 Form M-1 annual report. If the plan was not required to file the 2017 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2017
		This Form is Open to Public Inspection.

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 09/29/2017	
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	RECORDKEEPER	263	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 52-2269240	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.
VRS SELECT GROWTH A - FIS INVESTOR 4249 EASTON WAY SUITE 400 COLUMBUS, OH 43219		0.55%

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2017 This Form is Open to Public Inspection
For calendar plan year 2017 or fiscal plan year beginning <u>01/01/2017</u> and ending <u>09/29/2017</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			
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)	698816	0
(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)	78842	0
(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)	11552239	0
(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	12329897	0

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	12329897	0
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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)	192707	
(B) Participants	2a(1)(B)	510276	
(C) Others (including rollovers)	2a(1)(C)	29029	
(2) Noncash contributions	2a(2)	0	732012
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	2354	
(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)	2284	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		4638
(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)	105052	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		105052
(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)		1541677
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		2383379

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1923947	
(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)		1923947
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)	944	
(4) Other	2i(4)	263	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		1207
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1925154

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		458225
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan	2l(2)		12788122

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	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☒ Yes ☐ No
 If "Yes," enter the amount of any plan assets that reverted to the employer this year 0.

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

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
ESCO EMPLOYEE SAVINGS INVESTMENT PLAN	43-1554045	201

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.)

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 2017 This Form is Open to Public Inspection.
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For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 09/29/2017

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
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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.
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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) 2017
v. 170203

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): _____

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). File as an attachment to Form 5500.	OMB No. 1210-0110 2016 This Form is Open to Public Inspection
Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation		
For calendar plan year 2016 or fiscal plan year beginning 01/01/2017 and ending 09/29/2017		
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	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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 Total noninterest-bearing cash	1a		0	0
b Receivables (less allowance for doubtful accounts):				
(1) Employer contributions	1b(1)	8,518	0	0
(2) Participant contributions	1b(2)	0	0	0
(3) Other	1b(3)	0	0	0
c General investments:				
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	698,816	0	0
(2) U.S. Government securities	1c(2)	0	0	0
(3) Corporate debt instruments (other than employer securities):				
(A) Preferred	1c(3)(A)	0	0	0
(B) All other	1c(3)(B)	0	0	0
(4) Corporate stocks (other than employer securities):				
(A) Preferred	1c(4)(A)	0	0	0
(B) Common	1c(4)(B)	0	0	0
(5) Partnership/joint venture interests	1c(5)	0	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0	0
(7) Loans (other than to participants)	1c(7)	0	0	0
(8) Participant loans	1c(8)	78,842	0	0
(9) Value of interest in common/collective trusts	1c(9)	0	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	11,552,239	0	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0	0
(15) Other	1c(15)	0	0	0

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Schedule H (Form 5500) 2016
v.160205

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 12,338,415 12,329,897	0

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 12,338,415 12,329,897	0
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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 Contributions:**

	(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A) 184,189 192,707	
(B) Participants.....	2a(1)(B) 510,276	
(C) Others (including rollovers).....	2a(1)(C) 29,029	
(2) Noncash contributions.....	2a(2) 0	
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)	723,494 732,012

b Earnings on investments:

(1) Interest:		
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A) 2,354	
(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) 2,284	
(F) Other.....	2b(1)(F) 0	
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)	4,638
(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) 105,052	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)	105,052
(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)	1,541,676 1,541,677
c Other income.....	2c	104 0
d Total income. Add all income amounts in column (b) and enter total.....	2d	2,374,964 2,383,379

Expenses

e Benefit payment and payments to provide benefits:		
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1,924,051 1,923,947
(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)	1,924,051 1,923,947
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)	944
(4) Other	2i(4)	262 263
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)	1,206 1,207
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j	1,925,257 1,925,154

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k	449,707 458,225
l Transfers of assets:		
(1) To this plan	2l(1)	0
(2) From this plan	2l(2)	12,788,122

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	



**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

**SEPTEMBER 29, 2017 (IN LIQUIDATION) AND
DECEMBER 31, 2016 (ONGOING)**

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

**SEPTEMBER 29, 2017 (IN LIQUIDATION) AND
DECEMBER 31, 2016 (ONGOING)**

CONTENTS

	<u>Page</u>
Independent Auditors' Report	1 - 2
Financial Statements	
Statements of Net Assets Available for Benefits	3
Statements of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5 - 12



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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 (ongoing), the related statements of changes in net assets available for benefits for the year ended December 31, 2016 (ongoing), the statements of net assets available for benefits as of September 29, 2017 (in liquidation), the related statements of changes in net assets available for benefits for the period ended September 29, 2017 (in liquidation), 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 E, 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 period ended September 29, 2017 and the year ended December 31, 2016, that the information provided to the plan administrator by the trustee is complete and accurate.

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

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.

Basis of Accounting

As described in Note A and B to the financial statements, the governing body of NRG Systems, Inc. Profit Sharing Plan approved a plan of liquidation effective May 9, 2017, and management determined liquidation is imminent. As a result, the Plan has changed its basis of accounting from the going concern basis used in presenting the 2016 financial statements to the liquidation basis used in presenting the September 29, 2017 financial statements. Our opinion is not modified with respect to that matter. All distributions and transfers were complete by September 29, 2017.

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.



Essex Junction, Vermont

February 20, 2018

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

SEPTEMBER 29, 2017 (IN LIQUIDATION) AND DECEMBER 31, 2016 (ONGOING)

	2017 <u>(in Liquidation)</u>	2016 <u>(Ongoing)</u>
ASSETS		
Investments, at fair value:		
Investments in registered investment companies (mutual funds)	\$ 0	\$ 11,552,239
Money market funds	<u>0</u>	<u>698,816</u>
	<u>0</u>	<u>12,251,055</u>
Receivables:		
Notes receivable from participants	0	78,842
Employer contributions	<u>0</u>	<u>8,518</u>
	<u>0</u>	<u>87,360</u>
TOTAL ASSETS	0	12,338,415
LIABILITIES	<u>0</u>	<u>0</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 0</u></u>	<u><u>\$ 12,338,415</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 PERIOD JANUARY 1, 2017 THROUGH SEPTEMBER 29, 2017 (IN LIQUIDATION)
AND THE YEAR ENDED DECEMBER 31, 2016 (ONGOING)**

	2017 (in Liquidation)	2016 (Ongoing)
ADDITIONS		
Additions to net assets attributed to:		
Investment income		
Net appreciation in fair value of investments	\$ 1,541,676	\$ 254,871
Interest income	2,354	334
Dividend income	105,052	490,840
Other income	104	0
	<u>1,649,186</u>	<u>746,045</u>
Interest income on notes receivable from participants	<u>2,284</u>	<u>3,253</u>
Cash contributions:		
Employer	184,189	496,019
Participants	510,276	618,234
Participants rollovers	29,029	0
	<u>723,494</u>	<u>1,114,253</u>
TOTAL ADDITIONS	<u>2,374,964</u>	<u>1,863,551</u>
DEDUCTIONS		
Deductions from net assets attributed to:		
Benefits paid to participants	1,924,051	643,429
Administrative expenses	1,206	1,595
TOTAL DEDUCTIONS	<u>1,925,257</u>	<u>645,024</u>
NET INCREASE (DECREASE)	449,707	1,218,527
Transfer to the ESCO Employee Savings Investment Plan at Vanguard - (See note A)	(12,788,122)	0
NET ASSETS AVAILABLE FOR BENEFITS, Beginning of period (in Liquidation) and beginning of year (Ongoing)	<u>12,338,415</u>	<u>11,119,888</u>
NET ASSETS AVAILABLE FOR BENEFITS, End of period (in Liquidation) and end of year (Ongoing)	<u>\$ 0</u>	<u>\$ 12,338,415</u>

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

NRG SYSTEMS, INC. PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 29, 2017 (IN LIQUIDATION) AND DECEMBER 31, 2016 (ONGOING)

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

2. Plan Termination

In May 2017 the Board of Directors passed a resolution to terminate the entire plan effective September 29, 2017 due to the sale and merger of NRG Systems, Inc. to ESCO Technologies, Inc. on May 9, 2017. Participants were given until September 29, 2017 to withdraw their funds from the NRG Systems, Inc. Profit Sharing Plan if they did not wish to participate in a plan sponsored by ESCO Technologies, Inc. Those funds which were not withdrawn by that date were transferred into the ESCO Employee Savings Investment Plan (ESIP) at Vanguard.

3. 401(k) Contributions

Participants were permitted to 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 attained the age of 50 before the end of the plan year could contribute an additional amount set by the IRS. Employees were permitted to elect to make pre-tax 401(k) deferrals or after-tax Roth 401(k) deferrals. Participants were also permitted to contribute amounts representing rollovers from other qualified defined benefit or contribution plans.

Eligible compensation was 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 did not affirmatively elect otherwise was automatically enrolled into the Plan with a deferral percentage of 3% on the first day of the month following the date they met the eligibility requirements. The deferral was automatically increased each year by 1%, up to 6%, unless otherwise elected.

(continued)

NRG SYSTEMS, INC. PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 29, 2017 (IN LIQUIDATION) AND DECEMBER 31, 2016 (ONGOING)

A. DESCRIPTION OF PLAN (continued)

4. Employer Discretionary 401(k) Matching Contribution

The matching contribution was determined by the Plan Sponsor. The discretionary matching contribution was 100% of employee contributions, up to 3.50% of the employee's salary or wage. The discretionary matching contributions totaled \$184,189 and \$246,019 in 2017 and 2016, respectively. Discretionary matching contributions were invested as participants direct within the funds selected. The employer match receivable was \$0 and \$8,518 at September 29, 2017 and December 31, 2016, respectively.

5. Nonelective Employer Contributions

Each year the Company was permitted to 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 were met. The nonelective employer contribution was allocated to employees of the company based on compensation.

The Company used a discretionary formula which was based on an integrated allocation. This included a percentage of participants' eligible compensation plus a percentage of each participant's eligible compensation in excess of the integration level. The integration level was the Social Security taxable wage base, \$127,200 and \$118,500 at December 31, 2017 and 2016. Participants with wages above this threshold received the elected percentage used on the wages above this threshold, not to exceed the permitted disparity limit which ranged 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 have been employed on the last day of the Plan Year. Total nonelective employer contributions in 2017 and 2016 were \$0 and \$250,000, respectively. At September 29, 2017 and December 31, 2016, the amount of nonelective employer contribution receivable was \$0.

6. Qualified Nonelective Employer Contributions

Each year the Company could make a qualified nonelective employer contribution without regard to current or accumulated net profits of the Company. The Company deposited the qualified nonelective employer contribution for each employee after the general eligibility requirements were met. The nonelective employer contribution was allocated to employees who were eligible to participate in the Plan at any time during the plan year and were non-highly compensated employees, based on the plans testing of compensation. The allocation was based on compensation. There were no qualified nonelective employer contributions made during 2017 and 2016.

(continued)

NRG SYSTEMS, INC. PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 29, 2017 (IN LIQUIDATION) AND DECEMBER 31, 2016 (ONGOING)

A. DESCRIPTION OF PLAN (continued)

7. Vesting

Participants were 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 was based on years of continuous service. A participant was 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 became fully vested. In connection with the Plan's termination, each participants' unvested portion of the Company's discretionary contribution became 100% vested, effective September 29, 2017 when the Plan assets were transferred to the ESCO Employee Savings Investment Plan (ESIP) at Vanguard.

8. Payment of Benefits

On termination of service due to death, disability or retirement, a participant was permitted to 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 was permitted to 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 was less than \$5,000 including rollovers, the Plan maintained the right to immediately distribute the entire account balance, less forfeitures, if any.

In connection with the Plan's termination, each participant had until September 29, 2017 to have their account balance distributed by lump-sum distribution or by direct rollover to another qualified plan or individual retirement account in accordance with the Plan terms. All remaining Plan assets were transferred to the ESCO Employee Savings Investment Plan (ESIP) at Vanguard on that date.

9. Notes Receivable from Participants

Participants were permitted to 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 was limited to one. The loans were secured by the vested balance in the participant's account. Loan terms could not exceed ten years. The loans bore interest at a rate commensurate with local prevailing rates and remained fixed throughout the duration of the loan. In 2017, the interest rate on new loans was set at Wall Street Prime plus 1%, or 4.75%. Maturity dates on loans ranged from 2017 to 2021. Principal and interest was paid ratably through bi-weekly payroll deductions. Prior to the Plan's termination, participants who had outstanding loans and were terminated from employment, had 60 days to repay their total outstanding loan balance. In the event it was not repaid, the amount due was deducted from the vested balance as a deemed distribution. Deemed distributions were \$0 for 2017 and 2016.

(continued)

NRG SYSTEMS, INC. PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 29, 2017 (IN LIQUIDATION) AND DECEMBER 31, 2016 (ONGOING)

A. DESCRIPTION OF PLAN (continued)

9. Notes Receivable from Participants (continued)

In connection with the Plan's termination, participants with outstanding loans were given three options to settle their loan balance: 1) report a taxable deemed distribution, 2) repay their loan balance in full or 3) have their loan balance transferred to the ESCO Employee Savings Investment Plan (ESIP) at Vanguard on the September 29, 2017 liquidation date.

10. Forfeited Accounts

When termination of service occurred, any non-vested portion of a participant's account was considered forfeited. The forfeited balance of a terminated employee was moved to the forfeitures account when the employee's account was distributed from the Plan. At September 29, 2017 and December 31, 2016, the forfeited non-vested employer matching cash account balance was \$0 and \$4,159, respectively. These forfeitures could first be used to pay administrative expenses at the discretion of the Company. The remaining balance could be used to reduce the employer matching or profit-sharing contributions. The amount of forfeitures used to reduce employer matching contributions were \$0 in 2017 and 2016. The amount of forfeitures transferred to the ESCO Employee Savings Investment Plan (ESIP) at Vanguard on September 29, 2017 was \$12,615.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

Due to the decision to terminate the Plan, the financial statements of the Plan were prepared using the liquidation method of accounting for the period January 1, 2017 through September 29, 2017 (in liquidation) and the accrual method for the year ended December 31, 2016 (ongoing) 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 document.

2. Investment Valuation and Income Recognition

The Plan's investments were stated at fair value. Shares of registered investment companies were 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 December 31, 2016 (ongoing).

All investment values were considered to materially approximate the liquidation basis of accounting for the period January 1, 2017 through September 29, 2017 (in liquidation).

(continued)

NRG SYSTEMS, INC. PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 29, 2017 (IN LIQUIDATION) AND DECEMBER 31, 2016 (ONGOING)

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2. Investment Valuation and Income Recognition (continued)

Purchases and sales of securities were recorded on a mutual trade-date basis. Interest income was recorded on the accrual basis. Dividends were recorded on the ex-dividend date. Net appreciation included 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 were measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent loans were treated as distributions based upon the terms of the plan document.

4. Payment of Benefits

Benefits were recorded when paid.

5. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles required 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 February 20, 2018, which is the date that the financials were available to be issued.

C. 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 believed that the Plan was designed and operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes was included in the Plan's financial statements.

(continued)

NRG SYSTEMS, INC. PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 29, 2017 (IN LIQUIDATION) AND DECEMBER 31, 2016 (ONGOING)

C. TAX STATUS (continued)

The Plan did not apply for a determination letter from the IRS (Form 5310) about whether the Plan termination would affect the qualified status of the Plan. The application for a determination letter is optional for a defined contribution plan and therefore was not applied for. The Plan Administrator believes that the termination of the Plan would not impact its qualified status and that all distributions would receive the favorable tax treatment to which qualified plan distributions are entitled.

The Plan also used 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.

D. BENEFIT OBLIGATION

As of September 29, 2017 and December 31, 2016, the Plan had benefit obligations of \$0 and \$1,626,427, respectively, for terminated participants with vested balances, who had not withdrawn their funds.

E. INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

As of September 29, 2017 and December 31, 2016, the following information included in the accompanying financial statements was obtained from data that has been prepared and certified as complete and accurate by the custodian.

Investments at fair value:	<u>2017</u>	<u>2016</u>
Registered investment companies (mutual funds)	\$ 0	\$ 11,552,239
Money market funds	<u>0</u>	<u>698,816</u>
Total	<u>\$ 0</u>	<u>\$ 12,251,055</u>
Interest income	<u>\$ 2,354</u>	<u>\$ 334</u>
Dividend income	<u>\$ 105,052</u>	<u>\$ 490,840</u>
Net appreciation in fair value	<u>\$ 1,541,676</u>	<u>\$ 254,871</u>

The above fund information was certified by Fidelity Management Trust Company.

NRG SYSTEMS, INC. PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 29, 2017 (IN LIQUIDATION) AND DECEMBER 31, 2016 (ONGOING)

F. FAIR VALUE MEASUREMENTS

There were no investments at September 29, 2017.

At December 31, 2016, the Plan's investments were reported at fair value in the accompanying Statement of Net Assets Available for Benefits:

<u>December 31, 2016</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	\$ 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>

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

G. PLAN EXPENSES/PARTY-IN INTEREST TRANSACTIONS

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

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

The administrative expenses totaled \$1,206 and \$1,595 for the period January 1, 2017 through September 29, 2017 and for the year ended December 31, 2016, respectively.

NRG SYSTEMS, INC. PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 29, 2017 (IN LIQUIDATION) AND DECEMBER 31, 2016 (ONGOING)

H. RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

Differences between the Form 5500 and the financial statements result from differences in the basis of accounting used in the Form 5500 versus that required in the financial statements. The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H of Form 5500 at September 29, 2017 and December 31, 2016:

	<u>2017</u>	<u>2016</u>
Net assets available for benefits per the financial statements	\$ 0	\$ 12,338,415
Less: Employer contributions receivable	<u>(0)</u>	<u>(8,518)</u>
Net assets available for benefits per Schedule H to the Form 5500	<u>\$ 0</u>	<u>\$ 12,329,897</u>

The following is a reconciliation of net income per the financial statements to Schedule H of Form 5500 at September 29, 2017 and December 31, 2016:

	<u>2017</u>	<u>2016</u>
Net increase per financial statements	\$ 449,707	\$ 1,218,527
Add: Prior year employer contributions received	8,518	3,813
Less: Current employer contributions receivable	<u>(0)</u>	<u>(8,518)</u>
Net increase per Schedule H of Form 5500	<u>\$ 458,225</u>	<u>\$ 1,213,822</u>