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

2019

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

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.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

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

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

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
AURORA WORLD, INC. 401 (K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1997

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)
AURORA WORLD, INC.

8220 MERCURY LANE
PICO RIVERA, CA 90660

2b Employer Identification Number (EIN)
95-4353244

2c Plan Sponsor's telephone number
562-205-1222

2d Business code (see instructions)
423920

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2020	DANA MUUS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2020	HENRY GWEON
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: **a** Sponsor's name **c** Plan Name	**4b** EIN **4d** PN	
5 Total number of participants at the beginning of the plan year	**5**	137
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)**	117
a(2) Total number of active participants at the end of the plan year	**6a(2)**	115
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	18
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	133
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	2
f Total. Add lines **6d** and **6e**.	**6f**	135
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	81
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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 2T 2J 2K 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)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2019 Form M-1 annual report. If the plan was not required to file the 2019 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2019** **This Form is Open to Public Inspection.**

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
AURORA WORLD, INC. 401 (K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
AURORA WORLD, INC.

D Employer Identification Number (EIN)
95-4353244

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

AB FUNDS

13-3191825

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

AMERICAN FUNDS

95-1411037

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

COLUMBIA

93-0577450

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

FEDERATED

25-1111467

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

HARTFORD MUTUAL FUNDS

13-3317783

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

INVESCO

58-2287224

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

MFS

04-2747644

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

UNDISCOVERED MANAGERS

13-2624428

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

VANGUARD

23-1945930

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

WESTERN ASSET

52-1200960

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

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

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

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

WELLS FARGO BANK, N.A

94-1347393

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 37 50 62 64	SERVICE PROVIDER	22585	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan 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

2019

This Form is Open to Public Inspection.

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
AURORA WORLD, INC. 401 (K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
AURORA WORLD, INC.

D Employer Identification Number (EIN)
95-4353244

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: WF STABLE RETURN FUND F

b Name of sponsor of entity listed in (a): WELLS FARGO BANK N.A

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
46-6933767-001	C	43060

a Name of MTIA, CCT, PSA, or 103-12 IE: WF/BLACKROCK S&P 500 INDEX CIT F

b Name of sponsor of entity listed in (a): WELLS FARGO BANK N.A

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
94-3224211-001	C	95859

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

2019

This Form is Open to Public Inspection

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
AURORA WORLD, INC. 401 (K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
AURORA WORLD, INC.

D Employer Identification Number (EIN)
95-4353244

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	177006	157951
(9) Value of interest in common/collective trusts	1c(9)	107170	138919
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	4490059	5798761
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	4774235	6095631
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	4774235	6095631

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)	131900	
	(B) Participants	2a(1)(B)	274670	
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		406570
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	9588	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		9588
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	79973	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		79973
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		23172
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1041146
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		1560449
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	216468	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		216468
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	22585	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		22585
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		239053
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1321396
l Transfers of assets:			
(1) To this plan	2l(1)		
(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) ☐ Unmodified **(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: HKG, LLP **(2)** EIN: 95-4552788

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:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			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		600000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

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

2019

This Form is Open to Public Inspection.

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
AURORA WORLD, INC. 401 (K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
AURORA WORLD, INC.

D Employer Identification Number (EIN)
95-4353244

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** 0

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

EIN(s): 41-6257133

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that 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):

20 **PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation_____

AURORA WORLD, INC. 401(k) PLAN

Financial Statements

December 31, 2019

(With Independent Auditors' Report Thereon)

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* All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.

HKG LLP
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Administrative Committee
Aurora World, Inc. 401(k) Plan
8220 Mercury Lane
Pico Rivera, CA 90660

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Aurora World, Inc 401(k) Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2019, and the related statement of changes in net assets available for benefits for the year ended December 31, 2019, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan 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 3, which was certified by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing the information with the related information included in the financial statements. 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 as of December 31, 2019, and for the year ended December 31, 2019, 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.

Other Matter

The supplemental schedule, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2019, is required by the Department of Labor's (DOL) 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.

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.



Pasadena, California
October 14, 2020

AURORA WORLD, INC. 401(k) PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2019

Assets

Investments at fair value		
Registered investment companies	$	5,798,761
Common/collective trusts		138,919
Total investments at fair value		5,937,680
Receivables		
Contributions receivable		8,456
Notes receivable from participants		157,951
Total receivables		166,407
Net assets available for benefits	$	6,104,087

The accompanying notes are an integral part of this statement.

AURORA WORLD, INC. 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2019

Additions to net assets attributed to		
Investment income		
Net appreciation in fair value of registered investment companies	$	1,041,146
Net appreciation in fair value of common/collective trusts		23,172
Interest and dividends		79,973
		1,144,291
Interest on notes receivable from participants		9,588
Contributions		
Participants		275,322
Employer		131,900
Total contributions		407,222
Total additions		1,561,101
Deductions from net assets attributed to		
Benefits paid to participants		216,468
Administrative expenses		22,585
Total deductions		239,053
Net increase		1,322,048
Net assets available for benefits - beginning of year		4,782,039
Net assets available for benefits - end of year	$	6,104,087

The accompanying notes are an integral part of this statement.

AURORA WORLD, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

1. DESCRIPTION OF THE PLAN

The following description of the Aurora World, Inc. (the "Company") 401(k) Plan (the "Plan") provides general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of the Company who have twelve months of service and are age twenty-one or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act ("ERISA").

Contributions

Each year, participants may contribute up to 100 percent of their pre-tax annual compensation, subject to Internal Revenue Code dollar limits, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make additional catch-up contributions. Participants may also contribute (rollover) amounts representing pre-tax distributions from other qualified defined benefit or defined contribution plans. All contributions to the plan, including any matching funds by the Company, are invested at the direction of the participants. The Company's matching contribution is 100 percent of each Participant's Elective Deferrals not exceeding 3 percent of the Participant's Compensation, plus 50 percent of each Participant's Elective Deferrals in excess of 3 percent, but not in excess of 5 percent, of the Participant's Compensation. The Company may also contribute a discretionary amount to each qualified participant's account. The Company's matching contribution for the year ended December 31, 2019 was $131,900. No discretionary contributions were made for the year ended December 31, 2019.

Participant Accounts

Each participant's account is credited or charged with his or her contributions and allocations of Company contributions, investment earnings or losses and trustee administrative fees. Allocations are based on participant earnings, account balances, or account activity. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions adjusted by investment earnings or losses thereon. Company contributions are fully vested immediately upon enrollment in the plan.

Investment Options

Participants direct the investment of all contributions into various investment options offered by the Plan. The participants may change their investment option at any time.

Payments of Benefits

On termination of service due to death, permanent disability or retirement, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments, or partial payments. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. The Plan also allows in-service hardship withdrawals before retirement age for qualifying circumstances.

1. DESCRIPTION OF THE PLAN (continued)

Forfeitures

Forfeitures are based on the nonvested portion of the Company's contribution upon employee termination. Forfeitures were used for plan fees of $12 in 2019. The balance of unallocated forfeitures available to offset future Plan expenses, or fund employer matches, amounted to $5,825 at December 31, 2019.

Notes Receivable from Participants

Participants may borrow from their account balances, provided that the note receivable does not exceed the present value of their vested account balance. The notes receivable are secured by the vested balance in the participant's account and bear interest at a rate commensurate with the prevailing rate charged by commercial lenders for a note receivable of similar duration, repayment terms and security, as determined by the Plan administrator. Interest rates on the notes outstanding at December 31, 2019 were 5.25% to 7.50%. Borrowers repay principal and interest over five years or less via regular payroll deductions.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Accordingly, income is recognized when earned, and expenses are recorded when incurred.

Notes Receivable from Participants

Notes receivable from participants are reported at their unpaid principal balances plus any accrued but unpaid interest.

Investment Valuation and Income Recognition

The Plan's participants directed investments are reported at fair value or net asset value as determined by Wells Fargo Bank, N.A. (the "trustee") based on factors such as quoted market prices in active markets and prevailing interest rates. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The Plan's investment in a common collective trust fund (the "Fund") is stated at net asset value and is valued based on the underlying investments in the Fund. The Fund holds synthetic and other fully benefit responsive guaranteed investment contracts, which are recorded at contract value because they guarantee a minimum rate of return and provide for benefit responsiveness. Contract value represents contributions made to the Fund, plus earnings, less participant withdrawals and administrative expenses. While there are certain Fund and Plan level restrictions that may affect the Fund's ability to transact at contract value, Plan management believes that the occurrence of events that would cause the Fund to transact at less than contract value are not probable of occurring.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investment Valuation and Income Recognition (continued)

The Plan's investments in common collective trust funds are divided into units of participation, as determined daily by the Trustee. The daily value of each unit of participation, or net asset value ("NAV"), is determined by dividing the total fair market value of all assets in the fund by the total number of fund units. Under provisions of the Plan, interest and dividend income and net appreciation or depreciation of the fair value of each investment option are allocated to each Participant's account based on the change in unit value. There are no restrictions on redemptions or unfunded commitments as of December 31, 2019.

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

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

Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Payment of Benefits

Distributions to the participants of the Plan are recorded when paid.

Administrative Expenses

Investment transaction expenses are offset against the related investment income. Other administrative and non-investment expenses of the Plan are either paid by the Company, which is a party-in-interest, or through the Plan expense account. Expenses paid by the Company, which are not reflected in the accompanying financial statements, constitute exempt party-in-interest transactions under ERISA. Expenses paid through the Plan expense account are included in Administrative expenses in the Statement of Changes in Net Assets Available for Benefits. For the year ended December 31, 2019, the administrative expenses paid by the Plan were $22,585.

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 reported amounts. Actual results could differ from those estimates.

3. INFORMATION PREPARED AND CERTIFIED BY THE TRUSTEE (UNAUDITED)

The trustee has certified that the following information included in the financial statements as of December 31, 2019 is complete and accurate:

a. Investments as included on the Statement of Net Assets Available for Benefits.

3. INFORMATION PREPARED AND CERTIFIED BY THE TRUSTEE (UNAUDITED) (continued)

The trustee has certified that the following information included in the financial statements for the year ended December 31, 2019 is complete and accurate:

a. All information pertaining to investment income on the Statement of Changes in Net Assets Available for Benefits.

4. FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying Statements of Net Assets Available for Benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC"), *Fair Value Measurements*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of fair value hierarchy under FASB ASC, *Fair Value Measurements* are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2 - Inputs to the valuation methodology are observable other than level 1 prices, such as quoted prices for similar assets and liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Inputs to the valuation measurement are unobservable, supported by little or no market data, and are significant to the fair value of the assets and liabilities.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2019.

Registered investment companies: Valued at the number of shares of the underlying fund multiplied by the closing NAV.

4. FAIR VALUE MEASUREMENTS

Fair value of assets measured on a recurring basis at December 31, 2019:

	Level 1	Level 2	Level 3	Total
Registered investment companies	$ -	$ 5,798,761	$ -	$ 5,798,761
	$ -	$ 5,798,761	$ -	5,798,761
Commmon/collective trusts (1)				138,919
				$ 5,937,680

(1) The fair value of each common/collective trust fund has been established using the net asset value of the investment as a practical expedient and does not fall within the fair value hierarchy.

As of December 31, 2019, the Plan had no assets measured at fair value on a non-recurring basis and no liabilities measured at fair value on a recurring or non-recurring basis.

5. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

6. PLAN AMENDMENT

In an amendment executed December 18, 2019, the Plan was amended to update its hardship distribution provisions.

7. PARTY-IN-INTEREST TRANSACTIONS

A party-in-interest is defined under Department of Labor regulations as any fiduciary (including, but not limited to, any administrator, officer, trustee or custodian), counsel or employee of the Plan, any party rendering services to the Plan, the employer and certain others. The independent auditor of the plan's financial statements is a service provider to the plan and a party-in-interest. Certain plan investments are managed by Wells Fargo Bank, N.A. or affiliates thereof. Wells Fargo Bank, N.A. is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Notes receivable from participants also reflect party-in-interest transactions. Certain administrative functions are performed by officers or employees of the Company. No such officer or employee received compensation from the Plan.

8. TAX STATUS

Wells Fargo Bank, N.A. received its latest Opinion Letter for the Master Services Agreement and Schedule of Services on March 31, 2014, in which the Internal Revenue Service stated that the plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the opinion letter. However, the Plan Administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Department of Labor.

The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2019, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

9. CONCENTRATION OF MARKET AND CREDIT RISK

The Plan's exposure to credit loss in the event of nonperformance of investments is limited to the carrying value of such instruments. The Plan's concentration of credit risk and market risk is dictated by the Plan's provisions as well as those of ERISA and the participants' investment preferences.

10. 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 at December 31, 2019.

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

	December 31, 2019	December 31, 2018
Net assets available for benefits per financial statements	$ 6,104,087	$ 4,782,039
Employee contributions not recorded on Form 5500	(8,456)	(7,804)
Net assets available for benefits per Form 5500	$ 6,095,631	$ 4,774,235

	Year Ended December 31, 2019
Net increase in net assets available for benefits per financial statements	$ 1,322,048
2018 employee contributions not recorded on Form 5500	7,804
2019 employee contributions not recorded on Form 5500	(8,456)
Net increase in net assets available for benefits per Form 5500	$ 1,321,396

12. SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through October 14, 2020, the date the financial statements were available to be issued. Other than COVID-19 below, no other subsequent events have arisen that would require disclosure in these financial statements.

In December 2019, a novel strain of coronavirus (COVID-19) surfaced. The spread of COVID-19 around the world in the half of 2020 has caused significant volatility in the U.S. and international markets. As a result, there is significant uncertainty around the breadth and duration of business disruptions related to COVID-19, as well as its impact on the U.S. and international economies, and, as such, the Plan Committee is unable to determine if it will have a material impact to its operations.

SUPPLEMENTAL INFORMATION

AURORA WORLD, INC. 401(k) PLAN

SCHEDULE H LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2019

Attachment to Schedule H, Line 4(i)

Schedule of Assets Held for Investment Purposes at End of Year

Plan Name: Aurora World, Inc. 401(k) Plan

EIN: 95-4353244

Plan Number: 001

(a)	(b) Identity of issue, borrower or similar party	(c) Description of Investment	(d) Cost	(e) Current value
*	Wells Fargo Bank, N.A.	Common/collective trust	NA	$ 43,060
*	Wells Fargo Bank, N.A.	Common/collective trust	NA	95,859
*	Wells Fargo Bank, N.A.	AB high IN-1 #2166	NA	11,168
*	Wells Fargo Bank, N.A.	Amer fnds europac grow-r6 #2616	NA	199,428
*	Wells Fargo Bank, N.A.	American fd the grw of amer r6 #2605	NA	688,162
*	Wells Fargo Bank, N.A.	American funds cap wrld gr - r6 #2633	NA	135,640
*	Wells Fargo Bank, N.A.	American 2010 target ret-r6 #2661	NA	436,516
*	Wells Fargo Bank, N.A.	American 2015 target ret-r6 #2662	NA	95,180
*	Wells Fargo Bank, N.A.	American 2020 target ret-r6 #2663	NA	442,269
*	Wells Fargo Bank, N.A.	American 2025 target ret-r6 #2664	NA	387,369
*	Wells Fargo Bank, N.A.	American 2030 target ret-r6 #2665	NA	463,083
*	Wells Fargo Bank, N.A.	American 2035 target ret-r6 #2666	NA	538,500
*	Wells Fargo Bank, N.A.	American 2040 target ret-r6 #2667	NA	459,255
*	Wells Fargo Bank, N.A.	American 2045 target ret-r6 #2668	NA	154,879
*	Wells Fargo Bank, N.A.	American 2050 target ret-r6 #2669	NA	78,367
*	Wells Fargo Bank, N.A.	American 2055 target ret-r6 #2682	NA	15,545
*	Wells Fargo Bank, N.A.	American 2060 target ret-r6 #2683	NA	1,518
*	Wells Fargo Bank, N.A.	Columbia glbl tech grwth-12 #6347	NA	576,128
*	Wells Fargo Bank, N.A.	Federated strat val div fd is #662	NA	35,613
*	Wells Fargo Bank, N.A.	Hartford midcap fund-r5 #1440	NA	209,162
*	Wells Fargo Bank, N.A.	Inv opp main street-y	NA	201,408
*	Wells Fargo Bank, N.A.	Mfs total return fund cl r4 #4215	NA	26,314
*	Wells Fargo Bank, N.A.	Mfs utilities fund-r4 4235	NA	16,165
*	Wells Fargo Bank, N.A.	New world fund-r6 #2636	NA	137,802
*	Wells Fargo Bank, N.A.	Undisc mgrs behav val - r6	NA	548
*	Wells Fargo Bank, N.A.	Vanguard balanced index-adm #502	NA	100,650
*	Wells Fargo Bank, N.A.	Vanguard dvlpd mkts indx fd adm#127	NA	4,423
*	Wells Fargo Bank, N.A.	Vanguard mid cap index -adm #5859	NA	65,522
*	Wells Fargo Bank, N.A.	Vanguard real est inx-adm #5123	NA	36,458
*	Wells Fargo Bank, N.A.	Vangurad small cap index fd-adm #548	NA	179,346
*	Wells Fargo Bank, N.A.	Western asset core bd mkt indx - adm #584	NA	14,329
*	Wells Fargo Bank, N.A.	Western asset core bd fund-s #2275	NA	88,014
	Total investments			5,937,680
*	Notes receivable from participants	5.25% - 7.50%		157,951
	Total assets (held at end of year)			$ 6,095,631

** Party-in-interest*

AURORA WORLD, INC. 401(K) PLAN

Financial Statements

December 31, 2018

(With Independent Accountants' Compilation Report Thereon)

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HKG LLP
Certified Public Accountants

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Administrative Committee of
Aurora World, Inc. 401(k) Plan
Pico Rivera, California

Plan management is responsible for the accompanying financial statement of Aurora World, Inc. 401(k) Plan, which comprise the statement of net assets available for benefits as of December 31, 2018, and the related notes to the financial statement in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statement on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statement nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by plan management. Accordingly, we do not express an opinion, a conclusion, or provide any form of assurance on this financial statement.

HKG, LLP

Pasadena, California
October 14, 2020

AURORA WORLD, INC. 401(K) PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR PLAN BENEFITS
DECEMBER 31, 2018

Assets

Investments at fair value		
Registered investment companies	$	4,490,059
Common/Collective Trusts		107,170
Total investements at fair value		4,597,229
Receivables		
Contribution receivable		7,804
Notes receivable from participants		177,006
Total receivables		184,810
Net assets available for plan benefits	$	4,782,039

See Independent Accountants' Compilation Report
The accompanying notes are an integral part of this statement.

AURORA WORLD, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

1. DESCRIPTION OF THE PLAN

The following description of the Aurora World, Inc. 401(k) Plan (the "Plan") provides general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of the Company who have twelve months of service and are age twenty-one or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act ("ERISA").

Contributions

Each year, participants may contribute up to 100 percent of their pre-tax annual compensation, subject to Internal Revenue Code dollar limits, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make additional catch-up contributions. Participants may also contribute (rollover) amounts representing pre-tax distributions from other qualified defined benefit or defined contribution plans. All contributions to the plan, including any matching funds by the Company, are invested at the direction of the participants. The Company's matching contribution is 100 percent of each Participant's Elective Deferrals not exceeding 3 percent of the Participant's Compensation, plus 50 percent of each Participant's Elective Deferrals in excess of 3 percent but not in excess of 5 percent of the Participant's Compensation. The Company may also contribute a discretionary amount to each qualified participant's account.

Participant Accounts

Each participant's account is credited or charged with his or her contributions and allocations of Company contributions, investment earnings or losses and trustee administrative fees. Allocations are based on participant earnings, account balances, or account activity. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions adjusted by investment earnings or losses thereon. Company contributions are fully vested immediately upon enrollment in the plan.

Investment Options

The Plan currently offers mutual funds as investment options for participants. The participants may change their investment options at any time.

Payments of Benefits

On termination of service due to death, permanent disability or retirement, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments, or partial payments. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. The Plan also allows in-service hardship withdrawals before retirement age for qualifying circumstances.

1. DESCRIPTION OF THE PLAN (continued)

Notes Receivable from Participants

Participants may borrow from their account balances, provided that the note receivable does not exceed the present value of their vested account balance. The notes receivable are secured by the vested balance in the participant's account and bear interest at a rate commensurate with the prevailing rate charged by commercial lenders for a note receivable of similar duration, repayment terms and security, as determined by the Plan administrator. Interest rates on the notes outstanding at December 31, 2018 were 5.25% to 7.25%. Borrowers repay principal and interest over five years or less via regular payroll deductions.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Accordingly, income is recognized when earned, and expenses are recorded when incurred.

Notes Receivable from Participants

Notes receivable from participants are reported at their unpaid principal balances plus any accrued but unpaid interest.

Investment Valuation and Income Recognition

Investments in mutual funds are stated at fair value, which are valued at the net asset value of shares owned by the Plan at year end. Participant loans are valued at cost, which approximates fair value.

Payment of Benefits

Distributions to the participants of the Plan are recorded when paid.

Administrative Expenses

Investment transaction expenses are offset against the related investment income. Other administrative and non-investment expenses of the Plan are either paid by the Plan Sponsor, which is a party-in-interest, or through the Plan expense account. Expenses paid by the Plan Sponsor, which are not reflected in the accompanying financial statements, constitute exempt party-in-interest transactions under ERISA.

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 reported amounts. Actual results could differ from those estimates.

3. FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying Statements of Net Assets Available for Plan Benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC"), *Fair Value Measurements*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of fair value hierarchy under FASB ASC, *Fair Value Measurements* are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2 - Inputs to the valuation methodology are observable other than level 1 prices, such as quoted prices for similar assets and liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Inputs to the valuation measurement are unobservable, supported by little or no market data, and are significant to the fair value of the assets and liabilities.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2018.

Mutual funds: Valued at the net asset value of shares held by the plan at year end.

Common/collective trusts: Valued at the net asset value of shares held by the plan at year end.

4. FAIR VALUE MEASUREMENTS (continued)

Fair value of assets measured on a recurring basis at December 31, 2018:

	Fair Value Measurements at December 31, 2018			
	Level1	Level 2	Level 3	Total
Registered investment companies	$ -	$ 4,490,059	$ -	$4,490,059
	$ -	$ 4,490,059	$ -	4,490,059
Common/collective trusts (1)				107,170
				$4,597,229

(1) The fair value of each common/collective trust fund has been established using the net asset value of the investment as a practical expedient and does not fall within the fair value hierarchy.

As of December 31, 2018, the plan had no assets measured at fair value on a non-recurring basis and no liabilities measured at fair value on a recurring or non-recurring basis.

5. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

6. PLAN AMENDMENT

There were no significant amendments to the Plan during 2018.

7. PARTY-IN-INTEREST TRANSACTIONS

A party-in-interest is defined under Department of Labor regulations as any fiduciary (including, but not limited to, any administrator, officer, trustee or custodian), counsel or employee of the Plan, any party rendering services to the Plan, the employer and certain others. The independent auditor of the plan's financial statements is a service provider to the plan and a party-in-interest. Certain plan investments are managed by Wells Fargo Bank, N.A. or affiliates thereof. Wells Fargo Bank, N.A. is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Notes receivable from participants also reflect party-in-interest transactions. Certain administrative functions are performed by officers or employees of the Plan Sponsor. No such officer or employee received compensation from the Plan.

8. TAX STATUS

Wells Fargo Bank, N.A. received its latest Opinion Letter for the Master Services Agreement and Schedule of Services on March 31, 2014, in which the Internal Revenue Service stated that the plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the opinion letter. However, the Plan Administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Department of Labor.

The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2018, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

9. CONCENTRATION OF MARKET AND CREDIT RISK

The Plan's exposure to credit loss in the event of nonperformance of investments is limited to the carrying value of such instruments. The Plan's concentration of credit risk and market risk is dictated by the Plan's provisions as well as those of ERISA and the participants' investment preferences.

10. 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 at December 31, 2018.

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

	December 31, 2018
Net assets available for benefits per financial statements	$ 4,782,039
Employee contributions not recorded on Form 5500	(7,804)
Net assets available for benefits per Form 5500	$ 4,774,235

12. SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through October 14, 2020, the date the financial statements were available to be issued. Other than COVID-19 below, no other subsequent events have arisen that would require disclosure in these financial statements.

In December 2019, a novel strain of coronavirus (COVID-19) surfaced. The spread of COVID-19 around the world in the half of 2020 has caused significant volatility in the U.S. and international markets. As a result, there is significant uncertainty around the breadth and duration of business disruptions related to COVID-19, as well as its impact on the U.S. and international economies, and, as such, the Plan Committee is unable to determine if it will have a material impact to its operations.

AURORA WORLD, INC. 401(k) PLAN

Financial Statements

December 31, 2019

(With Independent Auditors' Report Thereon)

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* All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.

HKG LLP
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Administrative Committee
Aurora World, Inc. 401(k) Plan
8220 Mercury Lane
Pico Rivera, CA 90660

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Aurora World, Inc 401(k) Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2019, and the related statement of changes in net assets available for benefits for the year ended December 31, 2019, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan 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 3, which was certified by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing the information with the related information included in the financial statements. 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 as of December 31, 2019, and for the year ended December 31, 2019, 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.

Other Matter

The supplemental schedule, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2019, is required by the Department of Labor's (DOL) 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.

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.



Pasadena, California
October 14, 2020

AURORA WORLD, INC. 401(k) PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2019

Assets

Investments at fair value		
Registered investment companies	$	5,798,761
Common/collective trusts		138,919
Total investments at fair value		5,937,680
Receivables		
Contributions receivable		8,456
Notes receivable from participants		157,951
Total receivables		166,407
Net assets available for benefits	$	6,104,087

The accompanying notes are an integral part of this statement.

AURORA WORLD, INC. 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2019

Additions to net assets attributed to		
Investment income		
Net appreciation in fair value of registered investment companies	$	1,041,146
Net appreciation in fair value of common/collective trusts		23,172
Interest and dividends		79,973
		1,144,291
Interest on notes receivable from participants		9,588
Contributions		
Participants		275,322
Employer		131,900
Total contributions		407,222
Total additions		1,561,101
Deductions from net assets attributed to		
Benefits paid to participants		216,468
Administrative expenses		22,585
Total deductions		239,053
Net increase		1,322,048
Net assets available for benefits - beginning of year		4,782,039
Net assets available for benefits - end of year	$	6,104,087

The accompanying notes are an integral part of this statement.

AURORA WORLD, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

1. DESCRIPTION OF THE PLAN

The following description of the Aurora World, Inc. (the "Company") 401(k) Plan (the "Plan") provides general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of the Company who have twelve months of service and are age twenty-one or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act ("ERISA").

Contributions

Each year, participants may contribute up to 100 percent of their pre-tax annual compensation, subject to Internal Revenue Code dollar limits, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make additional catch-up contributions. Participants may also contribute (rollover) amounts representing pre-tax distributions from other qualified defined benefit or defined contribution plans. All contributions to the plan, including any matching funds by the Company, are invested at the direction of the participants. The Company's matching contribution is 100 percent of each Participant's Elective Deferrals not exceeding 3 percent of the Participant's Compensation, plus 50 percent of each Participant's Elective Deferrals in excess of 3 percent, but not in excess of 5 percent, of the Participant's Compensation. The Company may also contribute a discretionary amount to each qualified participant's account. The Company's matching contribution for the year ended December 31, 2019 was $131,900. No discretionary contributions were made for the year ended December 31, 2019.

Participant Accounts

Each participant's account is credited or charged with his or her contributions and allocations of Company contributions, investment earnings or losses and trustee administrative fees. Allocations are based on participant earnings, account balances, or account activity. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions adjusted by investment earnings or losses thereon. Company contributions are fully vested immediately upon enrollment in the plan.

Investment Options

Participants direct the investment of all contributions into various investment options offered by the Plan. The participants may change their investment option at any time.

Payments of Benefits

On termination of service due to death, permanent disability or retirement, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments, or partial payments. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. The Plan also allows in-service hardship withdrawals before retirement age for qualifying circumstances.

1. DESCRIPTION OF THE PLAN (continued)

Forfeitures

Forfeitures are based on the nonvested portion of the Company's contribution upon employee termination. Forfeitures were used for plan fees of $12 in 2019. The balance of unallocated forfeitures available to offset future Plan expenses, or fund employer matches, amounted to $5,825 at December 31, 2019.

Notes Receivable from Participants

Participants may borrow from their account balances, provided that the note receivable does not exceed the present value of their vested account balance. The notes receivable are secured by the vested balance in the participant's account and bear interest at a rate commensurate with the prevailing rate charged by commercial lenders for a note receivable of similar duration, repayment terms and security, as determined by the Plan administrator. Interest rates on the notes outstanding at December 31, 2019 were 5.25% to 7.50%. Borrowers repay principal and interest over five years or less via regular payroll deductions.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Accordingly, income is recognized when earned, and expenses are recorded when incurred.

Notes Receivable from Participants

Notes receivable from participants are reported at their unpaid principal balances plus any accrued but unpaid interest.

Investment Valuation and Income Recognition

The Plan's participants directed investments are reported at fair value or net asset value as determined by Wells Fargo Bank, N.A. (the "trustee") based on factors such as quoted market prices in active markets and prevailing interest rates. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The Plan's investment in a common collective trust fund (the "Fund") is stated at net asset value and is valued based on the underlying investments in the Fund. The Fund holds synthetic and other fully benefit responsive guaranteed investment contracts, which are recorded at contract value because they guarantee a minimum rate of return and provide for benefit responsiveness. Contract value represents contributions made to the Fund, plus earnings, less participant withdrawals and administrative expenses. While there are certain Fund and Plan level restrictions that may affect the Fund's ability to transact at contract value, Plan management believes that the occurrence of events that would cause the Fund to transact at less than contract value are not probable of occurring.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investment Valuation and Income Recognition (continued)

The Plan's investments in common collective trust funds are divided into units of participation, as determined daily by the Trustee. The daily value of each unit of participation, or net asset value ("NAV"), is determined by dividing the total fair market value of all assets in the fund by the total number of fund units. Under provisions of the Plan, interest and dividend income and net appreciation or depreciation of the fair value of each investment option are allocated to each Participant's account based on the change in unit value. There are no restrictions on redemptions or unfunded commitments as of December 31, 2019.

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

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

Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Payment of Benefits

Distributions to the participants of the Plan are recorded when paid.

Administrative Expenses

Investment transaction expenses are offset against the related investment income. Other administrative and non-investment expenses of the Plan are either paid by the Company, which is a party-in-interest, or through the Plan expense account. Expenses paid by the Company, which are not reflected in the accompanying financial statements, constitute exempt party-in-interest transactions under ERISA. Expenses paid through the Plan expense account are included in Administrative expenses in the Statement of Changes in Net Assets Available for Benefits. For the year ended December 31, 2019, the administrative expenses paid by the Plan were $22,585.

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 reported amounts. Actual results could differ from those estimates.

3. INFORMATION PREPARED AND CERTIFIED BY THE TRUSTEE (UNAUDITED)

The trustee has certified that the following information included in the financial statements as of December 31, 2019 is complete and accurate:

a. Investments as included on the Statement of Net Assets Available for Benefits.

3. INFORMATION PREPARED AND CERTIFIED BY THE TRUSTEE (UNAUDITED) (continued)

The trustee has certified that the following information included in the financial statements for the year ended December 31, 2019 is complete and accurate:

a. All information pertaining to investment income on the Statement of Changes in Net Assets Available for Benefits.

4. FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying Statements of Net Assets Available for Benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC"), *Fair Value Measurements*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of fair value hierarchy under FASB ASC, *Fair Value Measurements* are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2 - Inputs to the valuation methodology are observable other than level 1 prices, such as quoted prices for similar assets and liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Inputs to the valuation measurement are unobservable, supported by little or no market data, and are significant to the fair value of the assets and liabilities.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2019.

Registered investment companies: Valued at the number of shares of the underlying fund multiplied by the closing NAV.

4. FAIR VALUE MEASUREMENTS

Fair value of assets measured on a recurring basis at December 31, 2019:

	Level 1	Level 2	Level 3	Total
Registered investment companies	$ -	$ 5,798,761	$ -	$ 5,798,761
	$ -	$ 5,798,761	$ -	5,798,761
Commmon/collective trusts (1)				138,919
				$ 5,937,680

(1) The fair value of each common/collective trust fund has been established using the net asset value of the investment as a practical expedient and does not fall within the fair value hierarchy.

As of December 31, 2019, the Plan had no assets measured at fair value on a non-recurring basis and no liabilities measured at fair value on a recurring or non-recurring basis.

5. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

6. PLAN AMENDMENT

In an amendment executed December 18, 2019, the Plan was amended to update its hardship distribution provisions.

7. PARTY-IN-INTEREST TRANSACTIONS

A party-in-interest is defined under Department of Labor regulations as any fiduciary (including, but not limited to, any administrator, officer, trustee or custodian), counsel or employee of the Plan, any party rendering services to the Plan, the employer and certain others. The independent auditor of the plan's financial statements is a service provider to the plan and a party-in-interest. Certain plan investments are managed by Wells Fargo Bank, N.A. or affiliates thereof. Wells Fargo Bank, N.A. is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Notes receivable from participants also reflect party-in-interest transactions. Certain administrative functions are performed by officers or employees of the Company. No such officer or employee received compensation from the Plan.

8. TAX STATUS

Wells Fargo Bank, N.A. received its latest Opinion Letter for the Master Services Agreement and Schedule of Services on March 31, 2014, in which the Internal Revenue Service stated that the plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the opinion letter. However, the Plan Administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Department of Labor.

The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2019, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

9. CONCENTRATION OF MARKET AND CREDIT RISK

The Plan's exposure to credit loss in the event of nonperformance of investments is limited to the carrying value of such instruments. The Plan's concentration of credit risk and market risk is dictated by the Plan's provisions as well as those of ERISA and the participants' investment preferences.

10. 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 at December 31, 2019.

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

	December 31, 2019	December 31, 2018
Net assets available for benefits per financial statements	$ 6,104,087	$ 4,782,039
Employee contributions not recorded on Form 5500	(8,456)	(7,804)
Net assets available for benefits per Form 5500	$ 6,095,631	$ 4,774,235

	Year Ended December 31, 2019
Net increase in net assets available for benefits per financial statements	$ 1,322,048
2018 employee contributions not recorded on Form 5500	7,804
2019 employee contributions not recorded on Form 5500	(8,456)
Net increase in net assets available for benefits per Form 5500	$ 1,321,396

12. SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through October 14, 2020, the date the financial statements were available to be issued. Other than COVID-19 below, no other subsequent events have arisen that would require disclosure in these financial statements.

In December 2019, a novel strain of coronavirus (COVID-19) surfaced. The spread of COVID-19 around the world in the half of 2020 has caused significant volatility in the U.S. and international markets. As a result, there is significant uncertainty around the breadth and duration of business disruptions related to COVID-19, as well as its impact on the U.S. and international economies, and, as such, the Plan Committee is unable to determine if it will have a material impact to its operations.

SUPPLEMENTAL INFORMATION

AURORA WORLD, INC. 401(k) PLAN

SCHEDULE H LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2019

Attachment to Schedule H, Line 4(i)

Schedule of Assets Held for Investment Purposes at End of Year

Plan Name: Aurora World, Inc. 401(k) Plan

EIN: 95-4353244

Plan Number: 001

(a)	(b) Identity of issue, borrower or similar party	(c) Description of Investment	(d) Cost	(e) Current value
*	Wells Fargo Bank, N.A.	Common/collective trust	NA	$ 43,060
*	Wells Fargo Bank, N.A.	Common/collective trust	NA	95,859
*	Wells Fargo Bank, N.A.	AB high IN-1 #2166	NA	11,168
*	Wells Fargo Bank, N.A.	Amer fnds europac grow-r6 #2616	NA	199,428
*	Wells Fargo Bank, N.A.	American fd the grw of amer r6 #2605	NA	688,162
*	Wells Fargo Bank, N.A.	American funds cap wrld gr - r6 #2633	NA	135,640
*	Wells Fargo Bank, N.A.	American 2010 target ret-r6 #2661	NA	436,516
*	Wells Fargo Bank, N.A.	American 2015 target ret-r6 #2662	NA	95,180
*	Wells Fargo Bank, N.A.	American 2020 target ret-r6 #2663	NA	442,269
*	Wells Fargo Bank, N.A.	American 2025 target ret-r6 #2664	NA	387,369
*	Wells Fargo Bank, N.A.	American 2030 target ret-r6 #2665	NA	463,083
*	Wells Fargo Bank, N.A.	American 2035 target ret-r6 #2666	NA	538,500
*	Wells Fargo Bank, N.A.	American 2040 target ret-r6 #2667	NA	459,255
*	Wells Fargo Bank, N.A.	American 2045 target ret-r6 #2668	NA	154,879
*	Wells Fargo Bank, N.A.	American 2050 target ret-r6 #2669	NA	78,367
*	Wells Fargo Bank, N.A.	American 2055 target ret-r6 #2682	NA	15,545
*	Wells Fargo Bank, N.A.	American 2060 target ret-r6 #2683	NA	1,518
*	Wells Fargo Bank, N.A.	Columbia glbl tech grwth-12 #6347	NA	576,128
*	Wells Fargo Bank, N.A.	Federated strat val div fd is #662	NA	35,613
*	Wells Fargo Bank, N.A.	Hartford midcap fund-r5 #1440	NA	209,162
*	Wells Fargo Bank, N.A.	Inv opp main street-y	NA	201,408
*	Wells Fargo Bank, N.A.	Mfs total return fund cl r4 #4215	NA	26,314
*	Wells Fargo Bank, N.A.	Mfs utilities fund-r4 4235	NA	16,165
*	Wells Fargo Bank, N.A.	New world fund-r6 #2636	NA	137,802
*	Wells Fargo Bank, N.A.	Undisc mgrs behav val - r6	NA	548
*	Wells Fargo Bank, N.A.	Vanguard balanced index-adm #502	NA	100,650
*	Wells Fargo Bank, N.A.	Vanguard dvlpd mkts indx fd adm#127	NA	4,423
*	Wells Fargo Bank, N.A.	Vanguard mid cap index -adm #5859	NA	65,522
*	Wells Fargo Bank, N.A.	Vanguard real est inx-adm #5123	NA	36,458
*	Wells Fargo Bank, N.A.	Vangurad small cap index fd-adm #548	NA	179,346
*	Wells Fargo Bank, N.A.	Western asset core bd mkt indx - adm #584	NA	14,329
*	Wells Fargo Bank, N.A.	Western asset core bd fund-s #2275	NA	88,014
	Total investments			5,937,680
*	Notes receivable from participants	5.25% - 7.50%		157,951
	Total assets (held at end of year)			$ 6,095,631

** Party-in-interest*

AURORA WORLD, INC. 401(K) PLAN

Financial Statements

December 31, 2018

(With Independent Accountants' Compilation Report Thereon)

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HKG LLP
Certified Public Accountants

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Administrative Committee of
Aurora World, Inc. 401(k) Plan
Pico Rivera, California

Plan management is responsible for the accompanying financial statement of Aurora World, Inc. 401(k) Plan, which comprise the statement of net assets available for benefits as of December 31, 2018, and the related notes to the financial statement in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statement on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statement nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by plan management. Accordingly, we do not express an opinion, a conclusion, or provide any form of assurance on this financial statement.

HKG, LLP

Pasadena, California
October 14, 2020

AURORA WORLD, INC. 401(K) PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR PLAN BENEFITS
DECEMBER 31, 2018

Assets

Investments at fair value		
Registered investment companies	$	4,490,059
Common/Collective Trusts		107,170
Total investements at fair value		4,597,229
Receivables		
Contribution receivable		7,804
Notes receivable from participants		177,006
Total receivables		184,810
Net assets available for plan benefits	$	4,782,039

See Independent Accountants' Compilation Report
The accompanying notes are an integral part of this statement.

AURORA WORLD, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

1. DESCRIPTION OF THE PLAN

The following description of the Aurora World, Inc. 401(k) Plan (the "Plan") provides general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of the Company who have twelve months of service and are age twenty-one or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act ("ERISA").

Contributions

Each year, participants may contribute up to 100 percent of their pre-tax annual compensation, subject to Internal Revenue Code dollar limits, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make additional catch-up contributions. Participants may also contribute (rollover) amounts representing pre-tax distributions from other qualified defined benefit or defined contribution plans. All contributions to the plan, including any matching funds by the Company, are invested at the direction of the participants. The Company's matching contribution is 100 percent of each Participant's Elective Deferrals not exceeding 3 percent of the Participant's Compensation, plus 50 percent of each Participant's Elective Deferrals in excess of 3 percent but not in excess of 5 percent of the Participant's Compensation. The Company may also contribute a discretionary amount to each qualified participant's account.

Participant Accounts

Each participant's account is credited or charged with his or her contributions and allocations of Company contributions, investment earnings or losses and trustee administrative fees. Allocations are based on participant earnings, account balances, or account activity. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions adjusted by investment earnings or losses thereon. Company contributions are fully vested immediately upon enrollment in the plan.

Investment Options

The Plan currently offers mutual funds as investment options for participants. The participants may change their investment options at any time.

Payments of Benefits

On termination of service due to death, permanent disability or retirement, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments, or partial payments. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. The Plan also allows in-service hardship withdrawals before retirement age for qualifying circumstances.

1. DESCRIPTION OF THE PLAN (continued)

Notes Receivable from Participants

Participants may borrow from their account balances, provided that the note receivable does not exceed the present value of their vested account balance. The notes receivable are secured by the vested balance in the participant's account and bear interest at a rate commensurate with the prevailing rate charged by commercial lenders for a note receivable of similar duration, repayment terms and security, as determined by the Plan administrator. Interest rates on the notes outstanding at December 31, 2018 were 5.25% to 7.25%. Borrowers repay principal and interest over five years or less via regular payroll deductions.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Accordingly, income is recognized when earned, and expenses are recorded when incurred.

Notes Receivable from Participants

Notes receivable from participants are reported at their unpaid principal balances plus any accrued but unpaid interest.

Investment Valuation and Income Recognition

Investments in mutual funds are stated at fair value, which are valued at the net asset value of shares owned by the Plan at year end. Participant loans are valued at cost, which approximates fair value.

Payment of Benefits

Distributions to the participants of the Plan are recorded when paid.

Administrative Expenses

Investment transaction expenses are offset against the related investment income. Other administrative and non-investment expenses of the Plan are either paid by the Plan Sponsor, which is a party-in-interest, or through the Plan expense account. Expenses paid by the Plan Sponsor, which are not reflected in the accompanying financial statements, constitute exempt party-in-interest transactions under ERISA.

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 reported amounts. Actual results could differ from those estimates.

3. FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying Statements of Net Assets Available for Plan Benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC"), *Fair Value Measurements*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of fair value hierarchy under FASB ASC, *Fair Value Measurements* are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2 - Inputs to the valuation methodology are observable other than level 1 prices, such as quoted prices for similar assets and liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Inputs to the valuation measurement are unobservable, supported by little or no market data, and are significant to the fair value of the assets and liabilities.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2018.

Mutual funds: Valued at the net asset value of shares held by the plan at year end.

Common/collective trusts: Valued at the net asset value of shares held by the plan at year end.

4. FAIR VALUE MEASUREMENTS (continued)

Fair value of assets measured on a recurring basis at December 31, 2018:

	Fair Value Measurements at December 31, 2018			
	Level1	Level 2	Level 3	Total
Registered investment companies	$ -	$ 4,490,059	$ -	$4,490,059
	$ -	$ 4,490,059	$ -	4,490,059
Common/collective trusts (1)				107,170
				$4,597,229

(1) The fair value of each common/collective trust fund has been established using the net asset value of the investment as a practical expedient and does not fall within the fair value hierarchy.

As of December 31, 2018, the plan had no assets measured at fair value on a non-recurring basis and no liabilities measured at fair value on a recurring or non-recurring basis.

5. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

6. PLAN AMENDMENT

There were no significant amendments to the Plan during 2018.

7. PARTY-IN-INTEREST TRANSACTIONS

A party-in-interest is defined under Department of Labor regulations as any fiduciary (including, but not limited to, any administrator, officer, trustee or custodian), counsel or employee of the Plan, any party rendering services to the Plan, the employer and certain others. The independent auditor of the plan's financial statements is a service provider to the plan and a party-in-interest. Certain plan investments are managed by Wells Fargo Bank, N.A. or affiliates thereof. Wells Fargo Bank, N.A. is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Notes receivable from participants also reflect party-in-interest transactions. Certain administrative functions are performed by officers or employees of the Plan Sponsor. No such officer or employee received compensation from the Plan.

8. TAX STATUS

Wells Fargo Bank, N.A. received its latest Opinion Letter for the Master Services Agreement and Schedule of Services on March 31, 2014, in which the Internal Revenue Service stated that the plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the opinion letter. However, the Plan Administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Department of Labor.

The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2018, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

9. CONCENTRATION OF MARKET AND CREDIT RISK

The Plan's exposure to credit loss in the event of nonperformance of investments is limited to the carrying value of such instruments. The Plan's concentration of credit risk and market risk is dictated by the Plan's provisions as well as those of ERISA and the participants' investment preferences.

10. 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 at December 31, 2018.

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

	December 31, 2018
Net assets available for benefits per financial statements	$ 4,782,039
Employee contributions not recorded on Form 5500	(7,804)
Net assets available for benefits per Form 5500	$ 4,774,235

12. SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through October 14, 2020, the date the financial statements were available to be issued. Other than COVID-19 below, no other subsequent events have arisen that would require disclosure in these financial statements.

In December 2019, a novel strain of coronavirus (COVID-19) surfaced. The spread of COVID-19 around the world in the half of 2020 has caused significant volatility in the U.S. and international markets. As a result, there is significant uncertainty around the breadth and duration of business disruptions related to COVID-19, as well as its impact on the U.S. and international economies, and, as such, the Plan Committee is unable to determine if it will have a material impact to its operations.

AURORA WORLD, INC. 401(k) PLAN

SCHEDULE H LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2019

Attachment to Schedule H, Line 4(i)

Schedule of Assets Held for Investment Purposes at End of Year

Plan Name: Aurora World, Inc. 401(k) Plan

EIN: 95-4353244

Plan Number: 001

(a)	(b) Identity of issue, borrower or similar party	(c) Description of Investment	(d) Cost	(e) Current value
*	Wells Fargo Bank, N.A.	Common/collective trust	NA	$ 43,060
*	Wells Fargo Bank, N.A.	Common/collective trust	NA	95,859
*	Wells Fargo Bank, N.A.	AB high IN-1 #2166	NA	11,168
*	Wells Fargo Bank, N.A.	Amer fnds europac grow-r6 #2616	NA	199,428
*	Wells Fargo Bank, N.A.	American fd the grw of amer r6 #2605	NA	688,162
*	Wells Fargo Bank, N.A.	American funds cap wrld gr - r6 #2633	NA	135,640
*	Wells Fargo Bank, N.A.	American 2010 target ret-r6 #2661	NA	436,516
*	Wells Fargo Bank, N.A.	American 2015 target ret-r6 #2662	NA	95,180
*	Wells Fargo Bank, N.A.	American 2020 target ret-r6 #2663	NA	442,269
*	Wells Fargo Bank, N.A.	American 2025 target ret-r6 #2664	NA	387,369
*	Wells Fargo Bank, N.A.	American 2030 target ret-r6 #2665	NA	463,083
*	Wells Fargo Bank, N.A.	American 2035 target ret-r6 #2666	NA	538,500
*	Wells Fargo Bank, N.A.	American 2040 target ret-r6 #2667	NA	459,255
*	Wells Fargo Bank, N.A.	American 2045 target ret-r6 #2668	NA	154,879
*	Wells Fargo Bank, N.A.	American 2050 target ret-r6 #2669	NA	78,367
*	Wells Fargo Bank, N.A.	American 2055 target ret-r6 #2682	NA	15,545
*	Wells Fargo Bank, N.A.	American 2060 target ret-r6 #2683	NA	1,518
*	Wells Fargo Bank, N.A.	Columbia glbl tech grwth-12 #6347	NA	576,128
*	Wells Fargo Bank, N.A.	Federated strat val div fd is #662	NA	35,613
*	Wells Fargo Bank, N.A.	Hartford midcap fund-r5 #1440	NA	209,162
*	Wells Fargo Bank, N.A.	Inv opp main street-y	NA	201,408
*	Wells Fargo Bank, N.A.	Mfs total return fund cl r4 #4215	NA	26,314
*	Wells Fargo Bank, N.A.	Mfs utilities fund-r4 4235	NA	16,165
*	Wells Fargo Bank, N.A.	New world fund-r6 #2636	NA	137,802
*	Wells Fargo Bank, N.A.	Undisc mgrs behav val - r6	NA	548
*	Wells Fargo Bank, N.A.	Vanguard balanced index-adm #502	NA	100,650
*	Wells Fargo Bank, N.A.	Vanguard dvlpd mkts indx fd adm#127	NA	4,423
*	Wells Fargo Bank, N.A.	Vanguard mid cap index -adm #5859	NA	65,522
*	Wells Fargo Bank, N.A.	Vanguard real est inx-adm #5123	NA	36,458
*	Wells Fargo Bank, N.A.	Vangurad small cap index fd-adm #548	NA	179,346
*	Wells Fargo Bank, N.A.	Western asset core bd mkt indx - adm #584	NA	14,329
*	Wells Fargo Bank, N.A.	Western asset core bd fund-s #2275	NA	88,014
	Total investments			5,937,680
*	Notes receivable from participants	5.25% - 7.50%		157,951
	Total assets (held at end of year)			$ 6,095,631

** Party-in-interest*