

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2019</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2019 or fiscal plan year beginning <u>01/01/2019</u> and ending <u>12/31/2019</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report ☐ the final return/report ☒ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here. ▶ ☐	
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information		
1a Name of plan <u>ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>	
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>ABC GROUP HOLDINGS INC.</u> <u>2 NORELCO DRIVE</u> <u>TORONTO, ONTARIO M9L2X6 CA</u>		1c Effective date of plan <u>12/01/1990</u>	
		2b Employer Identification Number (EIN) <u>62-1364495</u>	
		2c Plan Sponsor's telephone number <u>416-246-1782</u>	
		2d Business code (see instructions) <u>326100</u>	

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	03/29/2021	CINDY XING
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	03/29/2021	CINDY XING
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2019)
v. 190130

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor 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 ABC GROUP RETIREMENT SAVINGS PLAN c Plan Name ABC GROUP HOLDINGS, INC.	4b EIN 62-1364495 4d PN 001
5 Total number of participants at the beginning of the plan year	5 1582
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) 1390
a(2) Total number of active participants at the end of the plan year	6a(2) 1294
b Retired or separated participants receiving benefits.....	6b 0
c Other retired or separated participants entitled to future benefits	6c 252
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 1546
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 6
f Total. Add lines 6d and 6e	6f 1552
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 1543
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 27
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2R 2T 3D	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 _____

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	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 ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ABC GROUP HOLDINGS INC.	D Employer Identification Number (EIN) 62-1364495	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
TIAA-CREFF
13-1624203

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
METLIFE
04-3240897

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
PRINCIPAL
42-1520346

(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

VANGUARD

23-1945930

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

JANUS HENDERSON

43-1804048

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

PGIM

22-3703799

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

LORD ABBETT

13-5620131

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

BLACKROCK

04-6171663

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

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

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

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

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

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 50 37	SERVICE PROVIDER	1425	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	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.
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For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan <u>ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>ABC GROUP HOLDINGS INC.</u>	D Employer Identification Number (EIN) <u>62-1364495</u>	

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)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MORLEY STABLE VALUE</u>		
b Name of sponsor of entity listed in (a): <u>UNION BOND & TRUST COMPANY</u>		
c EIN-PN <u>93-6274329-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>392646</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK RUSSELL 1000 VALUE INDEX</u>		
b Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST COMPANY</u>		
c EIN-PN <u>81-1009614-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>70961</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK RUSSELL 1000 GROWTH INDEX</u>		
b Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST COMPANY</u>		
c EIN-PN <u>81-1025041-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>357754</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK RUSSELL 2000 INDEX FUND</u>		
b Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST COMPANY</u>		
c EIN-PN <u>20-3802587-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>45148</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK EQUITY INDEX FUND</u>		
b Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST COMPANY</u>		
c EIN-PN <u>20-3802168-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>406125</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK MIDCAP EQUITY INDEX</u>		
b Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST COMPANY</u>		
c EIN-PN <u>20-3802327-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>26178</u>
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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 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 ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 ABC GROUP HOLDINGS INC.	D Employer Identification Number (EIN) 62-1364495	

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)	4142	45453
(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)	24896	104434
(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)	532315	637585
(9) Value of interest in common/collective trusts	1c(9)	343463	1298812
(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)	11710531	14265961
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(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	12615347	16352245

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 through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	12615347	16352245
---	-----------	----------	----------

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)	449082	
(B) Participants	2a(1)(B)	2547650	
(C) Others (including rollovers)	2a(1)(C)	412912	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		3409644
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1	
(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)		
(F) Other	2b(1)(F)	2711	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		2712
(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)	275807	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		275807
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	18839	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	19596	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-757
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	5296	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		5296

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		35177
(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)		2865148
c Other income	2c		26224
d Total income. Add all income amounts in column (b) and enter total	2d		6619251

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2832192	
(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)		2832192
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)	50161	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		50161
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2882353

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		3736898
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: PENSION ASSURANCE LLP

(2) EIN: 30-0840934

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

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

Part IV Compliance Questions

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

During the plan year:

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

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)

	Yes	No	Amount
4a	X		3283
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?	X		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
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.)	X		
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.
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For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan <u>ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ABC GROUP HOLDINGS INC.</u>	D Employer Identification Number (EIN) <u>62-1364495</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>41-6257133</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☐ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2019
v. 190130

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

b The plan year immediately preceding the current plan year

c The second preceding plan year

14a**14b****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

b The corresponding number for the second preceding plan year

15a**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

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

16a**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 _____

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN

Financial Statements with Auditors' Report
As of December 31, 2019 and 2018

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Schedule H, line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2019	13
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Note: Schedules other than those listed above have been omitted because the information is otherwise disclosed, not applicable or is not required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

To the plan administrator of the
ABC Technologies Retirement Savings Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of ABC Technologies Retirement Savings Plan, which comprise the Statements of Net Assets Available for Plan Benefits as of December 31, 2019 and 2018, the related Statement of Changes in Net Assets Available for Plan Benefits for the Year Ended December 31, 2019, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6, which was certified by Fidelity Management Trust Company and Wells Fargo N.A., the Trustees of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that Wells Fargo N.A. held the Plan's investment assets and executed investment transactions as of December 31, 2019, and for the month ended December 31, 2019, and that Fidelity Management Trust Company held the Plan's investment assets and executed investment transactions as of December 31, 2018, and for the eleven months ended November 30, 2019. The plan administrator has obtained certifications from the Trustees as of December 31, 2019 and 2018, and for the year ended December 31, 2019, that the information provided to the plan administrator by the Trustees 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 schedules, Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2019, and Schedule H, line 4a – Schedule of Delinquent Participant Contributions for the Year Ended December 31, 2019, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are 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 these supplemental schedules.

Report on Form and Content in Compliance with the Department of Labor's Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the Trustees, 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.

The signature is written in a dark, cursive, handwritten style. The words "PENSION ASSURANCE LLP" are clearly legible, though the letters are connected in a fluid script.

Pension Assurance LLP

Los Angeles, California

March 17, 2021

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN
Statements of Net Assets Available for Plan Benefits
As of December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Assets:		
Investments, at fair value:		
Mutual funds	\$ 14,244,657	\$ 11,950,221
Common/Collective trusts	1,298,812	-
Self-directed brokerage accounts	171,191	132,811
	<u>15,714,660</u>	<u>12,083,032</u>
Receivables:		
Company contributions	554,469	449,031
Participant contributions	-	57,868
Company corrective contributions (see Note 1b)	10,023	18,804
Notes receivable from participants	637,585	532,315
	<u>1,202,077</u>	<u>1,058,018</u>
 Total assets	 <u>16,916,737</u>	 <u>13,141,050</u>
Liabilities:		
Excess contributions payable	<u>65,554</u>	<u>73,360</u>
 Net assets available for plan benefits	 <u>\$ 16,851,183</u>	 <u>\$ 13,067,690</u>

See accompanying notes.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN
Statement of Changes in Net Assets Available for Plan Benefits
For the Year Ended December 31, 2019

Additions to net assets attributable to:

Contributions:

Participant	\$ 2,424,228
Company	554,520
Rollover	412,912
	<u>3,391,660</u>

Interest income on notes receivable from participants	31,735
---	--------

Investment income:

Net realized and unrealized appreciation in fair value of investments	2,136,217
Interest and dividends	732,152
	<u>2,868,369</u>

Total additions	<u>6,291,764</u>
-----------------	------------------

Deductions from net assets attributable to:

Benefits paid to participants	2,458,110
Administrative fees	50,161
Total deductions	<u>2,508,271</u>

Net increase in plan assets	3,783,493
-----------------------------	-----------

Net assets available for plan benefits:

Beginning of year	<u>13,067,690</u>
End of year	<u><u>\$ 16,851,183</u></u>

See accompanying notes.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN

Notes to Financial Statements
For the Year Ended December 31, 2019

1. Plan Description

The following description of the ABC Technologies Retirement Savings Plan (the Plan) provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

a. General

The Plan, originally effective December 1, 1990, and restated December 1, 2019, is a defined contribution plan covering all employees of ABC Group Holdings Inc. (the Company) and certain subsidiaries who have completed two months of service and attained age 21, excluding nonresident aliens. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective December 1, 2019, the name of the Plan, previously ABC Group Retirement Savings Plan, was amended to ABC Technologies Retirement Savings Plan.

b. Contributions

Participants may contribute up to 75 percent of pretax annual compensation, as defined in the plan document and allowed by law. Participants may also contribute amounts representing distributions from other qualified plans. The Plan provides for automatic election of deferrals at a rate of 3 percent of compensation for all new participants. Participants may affirmatively elect a different deferral percentage or elect not to defer into the Plan. Company contributions are discretionary. Participants are eligible to receive discretionary contributions provided they are employed on the last day of the plan year. For the year ended December 31, 2019, the Company contributed \$554,520 to the Plan.

Effective December 1, 2019, the Plan was amended to remove provisions for automatic enrollment.

During 2019, as a result of self-corrective measures, forfeitures of \$106,850 were used to fund a qualified nonelective contribution from the Company.

c. Participant Accounts

Each participant's account is credited with the participant's contribution, allocations of the Company's contribution, if applicable, and the Plan's earnings and losses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants direct the investment of their accounts into various investment options offered by the Plan. A self-directed brokerage account option is also available to allow participants to select investment options not specifically offered by the Plan. Investments in the self-directed brokerage accounts consist primarily of common stocks and exchange traded funds.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN

Notes to Financial Statements
For the Year Ended December 31, 2019

d. Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. Participants become 100 percent vested in company contributions upon completing three years of service.

e. Distribution of Benefits

Upon termination of employment due to termination of service, death, disability, or retirement, participants may elect to receive the value of their vested account balance in a lump-sum distribution. Participants may also take a financial hardship withdrawal under certain circumstances.

f. Notes Receivable from Participants

Participants may borrow the lesser of \$50,000 (reduced by the participant's highest outstanding loan balance during the 12-month period ending on the date of the loan) or 50 percent of their vested account balance with a minimum loan amount of \$1,000. Loan terms range up to five years, but may be extended if the proceeds are to be used for the purchase of a primary residence. Loans are secured by the balance in participants' accounts and bear interest at rates ranging from 4.25 to 6.50 percent. Principal and interest are paid ratably through payroll deductions.

g. Forfeited Accounts

Forfeitures are used to pay plan expenses or reduce company contributions. Forfeitures of \$41,532 and \$15,033 were included in net assets available for plan benefits as of December 31, 2019 and 2018, respectively. During 2019, forfeitures of \$10,000 were used to pay plan expenses.

2. Summary of Significant Accounting Policies

a. Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting.

b. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN

Notes to Financial Statements
For the Year Ended December 31, 2019

c. Investment Valuation and Income Recognition

Investments are stated at fair value. 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. See Note 4 for discussion of fair value measurements.

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 realized and unrealized appreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

d. Notes Receivable from Participants

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

e. Payment of Benefits

Benefits are recorded when paid.

f. Administrative Expenses

Certain administrative expenses incidental to the administration of the Plan, including fees of the administrative agent and independent public accountants, may be paid by the Plan. The Company, at its discretion, decided to pay for certain of these administrative expenses on behalf of the Plan. Most investment options have management fees, which reduce the overall return on assets. The net realized and unrealized appreciation in fair value of investments is reflected net of these fees.

g. Subsequent Events

The Plan has evaluated subsequent events through March 17, 2021, the date the financial statements were available to be issued.

3. 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 investments, 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 Statements of Net Assets Available for Plan Benefits.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN

Notes to Financial Statements
For the Year Ended December 31, 2019

3. Risks and Uncertainties (Continued)

Additionally, on March 11, 2020, the World Health Organization recognized the spread of the coronavirus disease 2019 (COVID-19) as a pandemic. The impacts of the COVID-19 pandemic have been pervasive across the economy and created substantial volatility in financial markets. The situation continues to develop rapidly and considerable uncertainty remains with respect to potential outcomes. On March 27, 2020, the "Coronavirus Aid, Relief, and Economic Security (CARES) Act" became law. The CARES Act contains various provisions impacting qualified retirement plans and their participants. These provisions may be adopted by plans immediately while implementing amendments at a later date. These provisions include relief from the 10 percent withdrawal penalty for participants under the age of 59.5 years for coronavirus-related distributions, as defined in the law, of up to \$100,000 per participant; higher limits on the amount of new loans participants may request and temporary relief from loan repayments on existing loans; and relief from required minimum distributions for retirement age participants. Whether or which of these provisions will be adopted by the Plan and when the plan documents will be amended for such is an ongoing development and not fully determinate at the time of the issuance of these financial statements.

4. Fair Value Measurement

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurement*, provides the 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 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 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	<p>Inputs to the valuation methodology include</p> <ul style="list-style-type: none">• quoted prices for similar assets or liabilities in active markets;• quoted prices for identical or similar assets or liabilities in inactive markets;• inputs other than quoted prices that are observable for the asset or liability;• inputs that are derived principally from or corroborated by observable market data by correlation or other means. <p>If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.</p>
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's 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.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN

Notes to Financial Statements
For the Year Ended December 31, 2019

4. Fair Value Measurement (Continued)

Following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology used at December 31, 2019 and 2018.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the United States Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Common/Collective trusts: Valued at the NAV of units held by the Plan at year-end, which is considered by plan management to be the best approximation of fair value. The unit values of common/collective trust funds with underlying equity investments are calculated based on the observable value of the underlying investments. Funds held in common/collective trusts may generally be redeemed daily without restriction.

Self-directed brokerage accounts: Brokerage securities are primarily composed of common stocks and exchange traded funds. Common stocks and exchange traded funds are valued at the closing price reported in the active market in which the individual securities are traded.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of a different methodology or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2019 and 2018.

Assets at Fair Value as of December 31, 2019				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 14,244,657	\$ -	\$ -	\$ 14,244,657
Self-directed brokerage accounts	<u>171,191</u>	<u>-</u>	<u>-</u>	<u>171,191</u>
Total assets in the fair value hierarchy	14,415,848	-	-	14,415,848
Investments measured at net asset value (1)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,298,812</u>
Investments, at fair value	\$ <u>14,415,848</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>15,714,660</u>

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN

Notes to Financial Statements
For the Year Ended December 31, 2019

4. Fair Value Measurement (Continued)

Assets at Fair Value as of December 31, 2018				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 11,950,221	\$ -	\$ -	\$ 11,950,221
Self-directed brokerage accounts	132,811	-	-	132,811
Investment, at fair value	<u>\$ 12,083,032</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,083,032</u>

1) In accordance with FASB ASC 820, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in the tables above are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statements of Net Assets Available for Plan Benefits.

5. Tax Exempt Status

The Company has adopted a volume submitter plan document subject to a favorable opinion letter from the Internal Revenue Service (IRS) dated March 31, 2014. The plan administrator believes the Plan has been operated in accordance with the applicable provisions of the Internal Revenue Code (IRC). The Company routinely self-reviews the administration of the Plan and self-corrects any compliance issues in accordance with the Employee Plan Compliance Resolution System. Accordingly, the plan administrator believes that the Plan is designed in accordance with applicable sections of the IRC and, accordingly, is exempt from income taxes.

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 position that more likely than not would not be sustained upon examination by the IRS or other applicable taxing authorities. 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. The plan administrator believes it is no longer subject to income tax examinations for plan years ending on December 31, 2015, or prior.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN

Notes to Financial Statements
For the Year Ended December 31, 2019

6. Summary of Unaudited Information

The Trustees of the Plan certified certain information, which was not audited in accordance with the plan administrator's instructions and as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Information certified by the Trustees consists of the following:

- Fair value of investments and the carrying amount of notes receivable from participants as reflected in the Statements of Net Assets Available for Plan Benefits as of December 31, 2019 and 2018.
- Investment income and interest income on notes receivable from participants as reflected in the Statement of Changes in Net Assets Available for Plan Benefits for the Year Ended December 31, 2019.
- Investment information as reflected in Note 4 to these financial statements.
- Investment information reflected in the Schedule H, line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2019.

The Plan's independent public accountants did not perform auditing procedures with respect to the above information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

7. Party-in-Interest Transactions

Fidelity Management Trust Company and Wells Fargo N.A. are the Trustees of the Plan and hold and manage investments. Transactions with Fidelity Management Trust Company and Wells Fargo N.A. are party-in-interest transactions, as defined by ERISA.

8. Plan Termination

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

9. Change in Trustee

Effective December 1, 2019, the Plan appointed Wells Fargo N.A. and released Fidelity Management Trust Company as Trustee of the Plan. Pursuant to the change, new investment options were made available to the participants.

10. Excess Contributions Payable

At December 31, 2019 and 2018, liabilities of \$65,554 and \$73,360, respectively, were recorded for amounts refundable by the Plan to participants for contributions made in excess of amounts allowed by the IRS.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN

Notes to Financial Statements
For the Year Ended December 31, 2019

11. Non-exempt Transactions

Certain of the participant contributions were not remitted within the maximum period of time permitted by the Department of Labor's Rules and Regulations and, therefore, constitute the lending of monies from the Plan to the Company. These non-exempt transactions are detailed in the attached supplemental schedule, Schedule H, line 4a - Schedule of Delinquent Participant Contributions for the Year Ended December 31, 2019.

12. Reconciliation to Form 5500

The following is a reconciliation of net assets available for Plan benefits per the financial statements to the Form 5500 at December 31, 2019 and 2018.

	<u>2019</u>	<u>2018</u>
Net assets available for plan benefits per the financial statements	\$ 16,851,183	\$ 13,067,690
Participant contributions receivable	-	(57,868)
Company contributions receivable	(554,469)	(449,031)
Company corrective contributions receivable	(10,023)	(18,804)
Excess contributions payable	<u>65,554</u>	<u>73,360</u>
Net assets available for plan benefits per the Form 5500	<u>\$ 16,352,245</u>	<u>\$ 12,615,347</u>

The following is a reconciliation of the change in net assets per the financial statements to the Form 5500 for the year ended December 31, 2019.

Net increase in plan assets per the financial statements	\$ 3,783,493
Company contributions receivable accrued in current year	(554,469)
Net change in company corrective contributions receivable	8,781
Receipt of participant contributions accrued in prior year	57,868
Receipt of company contributions accrued in prior year	449,031
Excess contributions payable accrued in current year	65,554
Excess contributions payable accrued in prior year	<u>(73,360)</u>
Net increase in plan assets per the Form 5500	<u>\$ 3,736,898</u>

13. Subsequent Events

Effective January 1, 2020, the Plan was amended to remove the company contribution eligibility requirement of requiring active employment as of the last day of the plan year. In addition, the Plan was amended for participants to become 20 percent vested upon completing each year until they are 100 percent vested after five years of service.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN
EIN: 62-1364495 PLAN: 001
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
As of December 31, 2019

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
	American Funds EuroPacific Growth R6	Mutual Funds	**	\$ 110,644
	Janus Henderson Triton Fund N	Mutual Funds	**	161,702
	American Funds New World R6	Mutual Funds	**	26,151
	Principal Real Estate Securities Inst	Mutual Funds	**	90,740
	Vanguard Mid Cap Growth Index Admiral	Mutual Funds	**	63,423
	Vanguard Mid-Cap Value Index Admiral	Mutual Funds	**	382,550
	Lord Abbett High Yield Bond R5	Mutual Funds	**	99,395
	MetLife Stable Value Solutions	Mutual Funds	**	6,854
	PGIM Total Return Bond R6	Mutual Funds	**	111,867
	American Funds American Balanced R6	Mutual Funds	**	287,232
	TIAA-CREF Lifecycle Index Retirement Income Inst	Mutual Funds	**	1,699
	TIAA-CREF Lifecycle Index 2010 Inst	Mutual Funds	**	6,007
	TIAA-CREF Lifecycle Index 2015 Inst	Mutual Funds	**	218,966
	TIAA-CREF Lifecycle Index 2020 Inst	Mutual Funds	**	1,328,558
	TIAA-CREF Lifecycle Index 2025 Inst	Mutual Funds	**	1,988,732
	TIAA-CREF Lifecycle Index 2030 Inst	Mutual Funds	**	2,566,587
	TIAA-CREF Lifecycle Index 2035 Inst	Mutual Funds	**	2,022,404
	TIAA-CREF Lifecycle Index 2040 Inst	Mutual Funds	**	1,922,965
	TIAA-CREF Lifecycle Index 2045 Inst	Mutual Funds	**	831,628
	TIAA-CREF Lifecycle Index 2050 Inst	Mutual Funds	**	903,703
	TIAA-CREF Lifecycle Index 2060 Inst	Mutual Funds	**	326,903
	TIAA-CREF Lifecycle Index 2055 Inst	Mutual Funds	**	765,875
	Wells Fargo Special Small Cap Value	Mutual Funds	**	20,072
				<u>14,244,657</u>
	BlackRock Russell 1000 Value R	Common/Collective Trust	**	70,961
	Stable Value Fund/Invnt Omnibus Inst	Common/Collective Trust	**	392,646
	BlackRock Equity Index Fund R	Common/Collective Trust	**	406,125
	BlackRock Mid Cap Equity Index Fund R	Common/Collective Trust	**	26,178
	BlackRock Russell 1000 Growth R	Common/Collective Trust	**	357,754
	BlackRock Russell 2000 Index Fund R	Common/Collective Trust	**	45,148
				<u>1,298,812</u>
	Brokerage Securities	Participant-Directed Brokerage Accounts	**	171,191
*	Participant Loans	Loans to participants, bearing interest from 4.25% to 6.50%	**	637,585
				<u>\$ 16,352,245</u>

* Represents a party-in-interest as defined by ERISA

** Not applicable for participant-directed plans

See report of independent public accountants and accompanying notes.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN
EIN: 62-1364495 PLAN: 001
Schedule H, line 4a - Schedule of Delinquent Participant Contributions
For the Year Ended December 31, 2019

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002- 51
Check here if Late Participant Loan Repayments are included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
x	\$ 3,283	\$ -	\$ -	\$ -

See Note 11 to the financial statements.

See report of independent public accountants and accompanying notes.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN

Financial Statements with Auditors' Report
As of December 31, 2019 and 2018

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Note: Schedules other than those listed above have been omitted because the information is otherwise disclosed, not applicable or is not required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

To the plan administrator of the
ABC Technologies Retirement Savings Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of ABC Technologies Retirement Savings Plan, which comprise the Statements of Net Assets Available for Plan Benefits as of December 31, 2019 and 2018, the related Statement of Changes in Net Assets Available for Plan Benefits for the Year Ended December 31, 2019, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6, which was certified by Fidelity Management Trust Company and Wells Fargo N.A., the Trustees of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that Wells Fargo N.A. held the Plan's investment assets and executed investment transactions as of December 31, 2019, and for the month ended December 31, 2019, and that Fidelity Management Trust Company held the Plan's investment assets and executed investment transactions as of December 31, 2018, and for the eleven months ended November 30, 2019. The plan administrator has obtained certifications from the Trustees as of December 31, 2019 and 2018, and for the year ended December 31, 2019, that the information provided to the plan administrator by the Trustees 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 schedules, Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2019, and Schedule H, line 4a – Schedule of Delinquent Participant Contributions for the Year Ended December 31, 2019, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are 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 these supplemental schedules.

Report on Form and Content in Compliance with the Department of Labor's Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the Trustees, 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.

The signature is written in a dark, cursive, handwritten style. The words "PENSION ASSURANCE LLP" are clearly legible, though the letters are connected in a fluid script.

Pension Assurance LLP

Los Angeles, California

March 17, 2021

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN
Statements of Net Assets Available for Plan Benefits
As of December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Assets:		
Investments, at fair value:		
Mutual funds	\$ 14,244,657	\$ 11,950,221
Common/Collective trusts	1,298,812	-
Self-directed brokerage accounts	171,191	132,811
	<u>15,714,660</u>	<u>12,083,032</u>
Receivables:		
Company contributions	554,469	449,031
Participant contributions	-	57,868
Company corrective contributions (see Note 1b)	10,023	18,804
Notes receivable from participants	637,585	532,315
	<u>1,202,077</u>	<u>1,058,018</u>
 Total assets	 <u>16,916,737</u>	 <u>13,141,050</u>
Liabilities:		
Excess contributions payable	<u>65,554</u>	<u>73,360</u>
 Net assets available for plan benefits	 <u>\$ 16,851,183</u>	 <u>\$ 13,067,690</u>

See accompanying notes.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN
Statement of Changes in Net Assets Available for Plan Benefits
For the Year Ended December 31, 2019

Additions to net assets attributable to:

Contributions:

Participant	\$ 2,424,228
Company	554,520
Rollover	412,912
	<u>3,391,660</u>

Interest income on notes receivable from participants	31,735
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Investment income:

Net realized and unrealized appreciation in fair value of investments	2,136,217
Interest and dividends	732,152
	<u>2,868,369</u>

Total additions	<u>6,291,764</u>
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Deductions from net assets attributable to:

Benefits paid to participants	2,458,110
Administrative fees	50,161
Total deductions	<u>2,508,271</u>

Net increase in plan assets	3,783,493
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Net assets available for plan benefits:

Beginning of year	<u>13,067,690</u>
End of year	<u>\$ 16,851,183</u>

See accompanying notes.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN

Notes to Financial Statements
For the Year Ended December 31, 2019

1. Plan Description

The following description of the ABC Technologies Retirement Savings Plan (the Plan) provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

a. General

The Plan, originally effective December 1, 1990, and restated December 1, 2019, is a defined contribution plan covering all employees of ABC Group Holdings Inc. (the Company) and certain subsidiaries who have completed two months of service and attained age 21, excluding nonresident aliens. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective December 1, 2019, the name of the Plan, previously ABC Group Retirement Savings Plan, was amended to ABC Technologies Retirement Savings Plan.

b. Contributions

Participants may contribute up to 75 percent of pretax annual compensation, as defined in the plan document and allowed by law. Participants may also contribute amounts representing distributions from other qualified plans. The Plan provides for automatic election of deferrals at a rate of 3 percent of compensation for all new participants. Participants may affirmatively elect a different deferral percentage or elect not to defer into the Plan. Company contributions are discretionary. Participants are eligible to receive discretionary contributions provided they are employed on the last day of the plan year. For the year ended December 31, 2019, the Company contributed \$554,520 to the Plan.

Effective December 1, 2019, the Plan was amended to remove provisions for automatic enrollment.

During 2019, as a result of self-corrective measures, forfeitures of \$106,850 were used to fund a qualified nonelective contribution from the Company.

c. Participant Accounts

Each participant's account is credited with the participant's contribution, allocations of the Company's contribution, if applicable, and the Plan's earnings and losses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants direct the investment of their accounts into various investment options offered by the Plan. A self-directed brokerage account option is also available to allow participants to select investment options not specifically offered by the Plan. Investments in the self-directed brokerage accounts consist primarily of common stocks and exchange traded funds.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN

Notes to Financial Statements
For the Year Ended December 31, 2019

d. Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. Participants become 100 percent vested in company contributions upon completing three years of service.

e. Distribution of Benefits

Upon termination of employment due to termination of service, death, disability, or retirement, participants may elect to receive the value of their vested account balance in a lump-sum distribution. Participants may also take a financial hardship withdrawal under certain circumstances.

f. Notes Receivable from Participants

Participants may borrow the lesser of \$50,000 (reduced by the participant's highest outstanding loan balance during the 12-month period ending on the date of the loan) or 50 percent of their vested account balance with a minimum loan amount of \$1,000. Loan terms range up to five years, but may be extended if the proceeds are to be used for the purchase of a primary residence. Loans are secured by the balance in participants' accounts and bear interest at rates ranging from 4.25 to 6.50 percent. Principal and interest are paid ratably through payroll deductions.

g. Forfeited Accounts

Forfeitures are used to pay plan expenses or reduce company contributions. Forfeitures of \$41,532 and \$15,033 were included in net assets available for plan benefits as of December 31, 2019 and 2018, respectively. During 2019, forfeitures of \$10,000 were used to pay plan expenses.

2. Summary of Significant Accounting Policies

a. Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting.

b. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN

Notes to Financial Statements
For the Year Ended December 31, 2019

c. Investment Valuation and Income Recognition

Investments are stated at fair value. 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. See Note 4 for discussion of fair value measurements.

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 realized and unrealized appreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

d. Notes Receivable from Participants

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

e. Payment of Benefits

Benefits are recorded when paid.

f. Administrative Expenses

Certain administrative expenses incidental to the administration of the Plan, including fees of the administrative agent and independent public accountants, may be paid by the Plan. The Company, at its discretion, decided to pay for certain of these administrative expenses on behalf of the Plan. Most investment options have management fees, which reduce the overall return on assets. The net realized and unrealized appreciation in fair value of investments is reflected net of these fees.

g. Subsequent Events

The Plan has evaluated subsequent events through March 17, 2021, the date the financial statements were available to be issued.

3. 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 investments, 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 Statements of Net Assets Available for Plan Benefits.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN

Notes to Financial Statements
For the Year Ended December 31, 2019

3. Risks and Uncertainties (Continued)

Additionally, on March 11, 2020, the World Health Organization recognized the spread of the coronavirus disease 2019 (COVID-19) as a pandemic. The impacts of the COVID-19 pandemic have been pervasive across the economy and created substantial volatility in financial markets. The situation continues to develop rapidly and considerable uncertainty remains with respect to potential outcomes. On March 27, 2020, the "Coronavirus Aid, Relief, and Economic Security (CARES) Act" became law. The CARES Act contains various provisions impacting qualified retirement plans and their participants. These provisions may be adopted by plans immediately while implementing amendments at a later date. These provisions include relief from the 10 percent withdrawal penalty for participants under the age of 59.5 years for coronavirus-related distributions, as defined in the law, of up to \$100,000 per participant; higher limits on the amount of new loans participants may request and temporary relief from loan repayments on existing loans; and relief from required minimum distributions for retirement age participants. Whether or which of these provisions will be adopted by the Plan and when the plan documents will be amended for such is an ongoing development and not fully determinate at the time of the issuance of these financial statements.

4. Fair Value Measurement

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurement*, provides the 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 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 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	<p>Inputs to the valuation methodology include</p> <ul style="list-style-type: none">• quoted prices for similar assets or liabilities in active markets;• quoted prices for identical or similar assets or liabilities in inactive markets;• inputs other than quoted prices that are observable for the asset or liability;• inputs that are derived principally from or corroborated by observable market data by correlation or other means. <p>If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.</p>
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's 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.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN

Notes to Financial Statements
For the Year Ended December 31, 2019

4. Fair Value Measurement (Continued)

Following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology used at December 31, 2019 and 2018.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the United States Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Common/Collective trusts: Valued at the NAV of units held by the Plan at year-end, which is considered by plan management to be the best approximation of fair value. The unit values of common/collective trust funds with underlying equity investments are calculated based on the observable value of the underlying investments. Funds held in common/collective trusts may generally be redeemed daily without restriction.

Self-directed brokerage accounts: Brokerage securities are primarily composed of common stocks and exchange traded funds. Common stocks and exchange traded funds are valued at the closing price reported in the active market in which the individual securities are traded.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of a different methodology or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2019 and 2018.

Assets at Fair Value as of December 31, 2019				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 14,244,657	\$ -	\$ -	\$ 14,244,657
Self-directed brokerage accounts	<u>171,191</u>	<u>-</u>	<u>-</u>	<u>171,191</u>
Total assets in the fair value hierarchy	14,415,848	-	-	14,415,848
Investments measured at net asset value (1)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,298,812</u>
Investments, at fair value	\$ <u>14,415,848</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>15,714,660</u>

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN

Notes to Financial Statements
For the Year Ended December 31, 2019

4. Fair Value Measurement (Continued)

Assets at Fair Value as of December 31, 2018				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 11,950,221	\$ -	\$ -	\$ 11,950,221
Self-directed brokerage accounts	132,811	-	-	132,811
Investment, at fair value	<u>\$ 12,083,032</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,083,032</u>

1) In accordance with FASB ASC 820, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in the tables above are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statements of Net Assets Available for Plan Benefits.

5. Tax Exempt Status

The Company has adopted a volume submitter plan document subject to a favorable opinion letter from the Internal Revenue Service (IRS) dated March 31, 2014. The plan administrator believes the Plan has been operated in accordance with the applicable provisions of the Internal Revenue Code (IRC). The Company routinely self-reviews the administration of the Plan and self-corrects any compliance issues in accordance with the Employee Plan Compliance Resolution System. Accordingly, the plan administrator believes that the Plan is designed in accordance with applicable sections of the IRC and, accordingly, is exempt from income taxes.

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 position that more likely than not would not be sustained upon examination by the IRS or other applicable taxing authorities. 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. The plan administrator believes it is no longer subject to income tax examinations for plan years ending on December 31, 2015, or prior.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN

Notes to Financial Statements
For the Year Ended December 31, 2019

6. Summary of Unaudited Information

The Trustees of the Plan certified certain information, which was not audited in accordance with the plan administrator's instructions and as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Information certified by the Trustees consists of the following:

- Fair value of investments and the carrying amount of notes receivable from participants as reflected in the Statements of Net Assets Available for Plan Benefits as of December 31, 2019 and 2018.
- Investment income and interest income on notes receivable from participants as reflected in the Statement of Changes in Net Assets Available for Plan Benefits for the Year Ended December 31, 2019.
- Investment information as reflected in Note 4 to these financial statements.
- Investment information reflected in the Schedule H, line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2019.

The Plan's independent public accountants did not perform auditing procedures with respect to the above information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

7. Party-in-Interest Transactions

Fidelity Management Trust Company and Wells Fargo N.A. are the Trustees of the Plan and hold and manage investments. Transactions with Fidelity Management Trust Company and Wells Fargo N.A. are party-in-interest transactions, as defined by ERISA.

8. Plan Termination

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

9. Change in Trustee

Effective December 1, 2019, the Plan appointed Wells Fargo N.A. and released Fidelity Management Trust Company as Trustee of the Plan. Pursuant to the change, new investment options were made available to the participants.

10. Excess Contributions Payable

At December 31, 2019 and 2018, liabilities of \$65,554 and \$73,360, respectively, were recorded for amounts refundable by the Plan to participants for contributions made in excess of amounts allowed by the IRS.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN

Notes to Financial Statements
For the Year Ended December 31, 2019

11. Non-exempt Transactions

Certain of the participant contributions were not remitted within the maximum period of time permitted by the Department of Labor's Rules and Regulations and, therefore, constitute the lending of monies from the Plan to the Company. These non-exempt transactions are detailed in the attached supplemental schedule, Schedule H, line 4a - Schedule of Delinquent Participant Contributions for the Year Ended December 31, 2019.

12. Reconciliation to Form 5500

The following is a reconciliation of net assets available for Plan benefits per the financial statements to the Form 5500 at December 31, 2019 and 2018.

	<u>2019</u>	<u>2018</u>
Net assets available for plan benefits per the financial statements	\$ 16,851,183	\$ 13,067,690
Participant contributions receivable	-	(57,868)
Company contributions receivable	(554,469)	(449,031)
Company corrective contributions receivable	(10,023)	(18,804)
Excess contributions payable	<u>65,554</u>	<u>73,360</u>
Net assets available for plan benefits per the Form 5500	<u>\$ 16,352,245</u>	<u>\$ 12,615,347</u>

The following is a reconciliation of the change in net assets per the financial statements to the Form 5500 for the year ended December 31, 2019.

Net increase in plan assets per the financial statements	\$ 3,783,493
Company contributions receivable accrued in current year	(554,469)
Net change in company corrective contributions receivable	8,781
Receipt of participant contributions accrued in prior year	57,868
Receipt of company contributions accrued in prior year	449,031
Excess contributions payable accrued in current year	65,554
Excess contributions payable accrued in prior year	<u>(73,360)</u>
Net increase in plan assets per the Form 5500	<u>\$ 3,736,898</u>

13. Subsequent Events

Effective January 1, 2020, the Plan was amended to remove the company contribution eligibility requirement of requiring active employment as of the last day of the plan year. In addition, the Plan was amended for participants to become 20 percent vested upon completing each year until they are 100 percent vested after five years of service.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN
EIN: 62-1364495 PLAN: 001
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
As of December 31, 2019

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
	American Funds EuroPacific Growth R6	Mutual Funds	**	\$ 110,644
	Janus Henderson Triton Fund N	Mutual Funds	**	161,702
	American Funds New World R6	Mutual Funds	**	26,151
	Principal Real Estate Securities Inst	Mutual Funds	**	90,740
	Vanguard Mid Cap Growth Index Admiral	Mutual Funds	**	63,423
	Vanguard Mid-Cap Value Index Admiral	Mutual Funds	**	382,550
	Lord Abbett High Yield Bond R5	Mutual Funds	**	99,395
	MetLife Stable Value Solutions	Mutual Funds	**	6,854
	PGIM Total Return Bond R6	Mutual Funds	**	111,867
	American Funds American Balanced R6	Mutual Funds	**	287,232
	TIAA-CREF Lifecycle Index Retirement Income Inst	Mutual Funds	**	1,699
	TIAA-CREF Lifecycle Index 2010 Inst	Mutual Funds	**	6,007
	TIAA-CREF Lifecycle Index 2015 Inst	Mutual Funds	**	218,966
	TIAA-CREF Lifecycle Index 2020 Inst	Mutual Funds	**	1,328,558
	TIAA-CREF Lifecycle Index 2025 Inst	Mutual Funds	**	1,988,732
	TIAA-CREF Lifecycle Index 2030 Inst	Mutual Funds	**	2,566,587
	TIAA-CREF Lifecycle Index 2035 Inst	Mutual Funds	**	2,022,404
	TIAA-CREF Lifecycle Index 2040 Inst	Mutual Funds	**	1,922,965
	TIAA-CREF Lifecycle Index 2045 Inst	Mutual Funds	**	831,628
	TIAA-CREF Lifecycle Index 2050 Inst	Mutual Funds	**	903,703
	TIAA-CREF Lifecycle Index 2060 Inst	Mutual Funds	**	326,903
	TIAA-CREF Lifecycle Index 2055 Inst	Mutual Funds	**	765,875
	Wells Fargo Special Small Cap Value	Mutual Funds	**	20,072
				<u>14,244,657</u>
	BlackRock Russell 1000 Value R	Common/Collective Trust	**	70,961
	Stable Value Fund/Invnt Omnibus Inst	Common/Collective Trust	**	392,646
	BlackRock Equity Index Fund R	Common/Collective Trust	**	406,125
	BlackRock Mid Cap Equity Index Fund R	Common/Collective Trust	**	26,178
	BlackRock Russell 1000 Growth R	Common/Collective Trust	**	357,754
	BlackRock Russell 2000 Index Fund R	Common/Collective Trust	**	45,148
				<u>1,298,812</u>
	Brokerage Securities	Participant-Directed Brokerage Accounts	**	171,191
*	Participant Loans	Loans to participants, bearing interest from 4.25% to 6.50%	**	637,585
				<u>\$ 16,352,245</u>

* Represents a party-in-interest as defined by ERISA

** Not applicable for participant-directed plans

See report of independent public accountants and accompanying notes.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN
EIN: 62-1364495 PLAN: 001
Schedule H, line 4a - Schedule of Delinquent Participant Contributions
For the Year Ended December 31, 2019

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002- 51
Check here if Late Participant Loan Repayments are included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
x	\$ 3,283	\$ -	\$ -	\$ -

See Note 11 to the financial statements.

See report of independent public accountants and accompanying notes.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN

Financial Statements with Auditors' Report
As of December 31, 2019 and 2018

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Note: Schedules other than those listed above have been omitted because the information is otherwise disclosed, not applicable or is not required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

To the plan administrator of the
ABC Technologies Retirement Savings Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of ABC Technologies Retirement Savings Plan, which comprise the Statements of Net Assets Available for Plan Benefits as of December 31, 2019 and 2018, the related Statement of Changes in Net Assets Available for Plan Benefits for the Year Ended December 31, 2019, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6, which was certified by Fidelity Management Trust Company and Wells Fargo N.A., the Trustees of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that Wells Fargo N.A. held the Plan's investment assets and executed investment transactions as of December 31, 2019, and for the month ended December 31, 2019, and that Fidelity Management Trust Company held the Plan's investment assets and executed investment transactions as of December 31, 2018, and for the eleven months ended November 30, 2019. The plan administrator has obtained certifications from the Trustees as of December 31, 2019 and 2018, and for the year ended December 31, 2019, that the information provided to the plan administrator by the Trustees 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 schedules, Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2019, and Schedule H, line 4a – Schedule of Delinquent Participant Contributions for the Year Ended December 31, 2019, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are 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 these supplemental schedules.

Report on Form and Content in Compliance with the Department of Labor's Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the Trustees, 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.

The image shows a handwritten signature in black ink that reads "PENSION ASSURANCE LLP". The letters are in all caps and have a slightly stylized, cursive-like appearance.

Pension Assurance LLP

Los Angeles, California

March 17, 2021

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN
Statements of Net Assets Available for Plan Benefits
As of December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Assets:		
Investments, at fair value:		
Mutual funds	\$ 14,244,657	\$ 11,950,221
Common/Collective trusts	1,298,812	-
Self-directed brokerage accounts	171,191	132,811
	<u>15,714,660</u>	<u>12,083,032</u>
Receivables:		
Company contributions	554,469	449,031
Participant contributions	-	57,868
Company corrective contributions (see Note 1b)	10,023	18,804
Notes receivable from participants	637,585	532,315
	<u>1,202,077</u>	<u>1,058,018</u>
 Total assets	 <u>16,916,737</u>	 <u>13,141,050</u>
Liabilities:		
Excess contributions payable	<u>65,554</u>	<u>73,360</u>
 Net assets available for plan benefits	 <u>\$ 16,851,183</u>	 <u>\$ 13,067,690</u>

See accompanying notes.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN
Statement of Changes in Net Assets Available for Plan Benefits
For the Year Ended December 31, 2019

Additions to net assets attributable to:

Contributions:

Participant	\$ 2,424,228
Company	554,520
Rollover	412,912
	<u>3,391,660</u>

Interest income on notes receivable from participants	31,735
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Investment income:

Net realized and unrealized appreciation in fair value of investments	2,136,217
Interest and dividends	732,152
	<u>2,868,369</u>

Total additions	<u>6,291,764</u>
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Deductions from net assets attributable to:

Benefits paid to participants	2,458,110
Administrative fees	50,161
Total deductions	<u>2,508,271</u>

Net increase in plan assets	3,783,493
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Net assets available for plan benefits:

Beginning of year	<u>13,067,690</u>
End of year	<u>\$ 16,851,183</u>

See accompanying notes.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN

Notes to Financial Statements
For the Year Ended December 31, 2019

1. Plan Description

The following description of the ABC Technologies Retirement Savings Plan (the Plan) provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

a. General

The Plan, originally effective December 1, 1990, and restated December 1, 2019, is a defined contribution plan covering all employees of ABC Group Holdings Inc. (the Company) and certain subsidiaries who have completed two months of service and attained age 21, excluding nonresident aliens. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective December 1, 2019, the name of the Plan, previously ABC Group Retirement Savings Plan, was amended to ABC Technologies Retirement Savings Plan.

b. Contributions

Participants may contribute up to 75 percent of pretax annual compensation, as defined in the plan document and allowed by law. Participants may also contribute amounts representing distributions from other qualified plans. The Plan provides for automatic election of deferrals at a rate of 3 percent of compensation for all new participants. Participants may affirmatively elect a different deferral percentage or elect not to defer into the Plan. Company contributions are discretionary. Participants are eligible to receive discretionary contributions provided they are employed on the last day of the plan year. For the year ended December 31, 2019, the Company contributed \$554,520 to the Plan.

Effective December 1, 2019, the Plan was amended to remove provisions for automatic enrollment.

During 2019, as a result of self-corrective measures, forfeitures of \$106,850 were used to fund a qualified nonelective contribution from the Company.

c. Participant Accounts

Each participant's account is credited with the participant's contribution, allocations of the Company's contribution, if applicable, and the Plan's earnings and losses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants direct the investment of their accounts into various investment options offered by the Plan. A self-directed brokerage account option is also available to allow participants to select investment options not specifically offered by the Plan. Investments in the self-directed brokerage accounts consist primarily of common stocks and exchange traded funds.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN

Notes to Financial Statements
For the Year Ended December 31, 2019

d. Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. Participants become 100 percent vested in company contributions upon completing three years of service.

e. Distribution of Benefits

Upon termination of employment due to termination of service, death, disability, or retirement, participants may elect to receive the value of their vested account balance in a lump-sum distribution. Participants may also take a financial hardship withdrawal under certain circumstances.

f. Notes Receivable from Participants

Participants may borrow the lesser of \$50,000 (reduced by the participant's highest outstanding loan balance during the 12-month period ending on the date of the loan) or 50 percent of their vested account balance with a minimum loan amount of \$1,000. Loan terms range up to five years, but may be extended if the proceeds are to be used for the purchase of a primary residence. Loans are secured by the balance in participants' accounts and bear interest at rates ranging from 4.25 to 6.50 percent. Principal and interest are paid ratably through payroll deductions.

g. Forfeited Accounts

Forfeitures are used to pay plan expenses or reduce company contributions. Forfeitures of \$41,532 and \$15,033 were included in net assets available for plan benefits as of December 31, 2019 and 2018, respectively. During 2019, forfeitures of \$10,000 were used to pay plan expenses.

2. Summary of Significant Accounting Policies

a. Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting.

b. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN

Notes to Financial Statements
For the Year Ended December 31, 2019

c. Investment Valuation and Income Recognition

Investments are stated at fair value. 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. See Note 4 for discussion of fair value measurements.

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 realized and unrealized appreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

d. Notes Receivable from Participants

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

e. Payment of Benefits

Benefits are recorded when paid.

f. Administrative Expenses

Certain administrative expenses incidental to the administration of the Plan, including fees of the administrative agent and independent public accountants, may be paid by the Plan. The Company, at its discretion, decided to pay for certain of these administrative expenses on behalf of the Plan. Most investment options have management fees, which reduce the overall return on assets. The net realized and unrealized appreciation in fair value of investments is reflected net of these fees.

g. Subsequent Events

The Plan has evaluated subsequent events through March 17, 2021, the date the financial statements were available to be issued.

3. 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 investments, 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 Statements of Net Assets Available for Plan Benefits.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN

Notes to Financial Statements
For the Year Ended December 31, 2019

3. Risks and Uncertainties (Continued)

Additionally, on March 11, 2020, the World Health Organization recognized the spread of the coronavirus disease 2019 (COVID-19) as a pandemic. The impacts of the COVID-19 pandemic have been pervasive across the economy and created substantial volatility in financial markets. The situation continues to develop rapidly and considerable uncertainty remains with respect to potential outcomes. On March 27, 2020, the "Coronavirus Aid, Relief, and Economic Security (CARES) Act" became law. The CARES Act contains various provisions impacting qualified retirement plans and their participants. These provisions may be adopted by plans immediately while implementing amendments at a later date. These provisions include relief from the 10 percent withdrawal penalty for participants under the age of 59.5 years for coronavirus-related distributions, as defined in the law, of up to \$100,000 per participant; higher limits on the amount of new loans participants may request and temporary relief from loan repayments on existing loans; and relief from required minimum distributions for retirement age participants. Whether or which of these provisions will be adopted by the Plan and when the plan documents will be amended for such is an ongoing development and not fully determinate at the time of the issuance of these financial statements.

4. Fair Value Measurement

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurement*, provides the 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 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 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	<p>Inputs to the valuation methodology include</p> <ul style="list-style-type: none">• quoted prices for similar assets or liabilities in active markets;• quoted prices for identical or similar assets or liabilities in inactive markets;• inputs other than quoted prices that are observable for the asset or liability;• inputs that are derived principally from or corroborated by observable market data by correlation or other means. <p>If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.</p>
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's 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.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN

Notes to Financial Statements
For the Year Ended December 31, 2019

4. Fair Value Measurement (Continued)

Following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology used at December 31, 2019 and 2018.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the United States Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Common/Collective trusts: Valued at the NAV of units held by the Plan at year-end, which is considered by plan management to be the best approximation of fair value. The unit values of common/collective trust funds with underlying equity investments are calculated based on the observable value of the underlying investments. Funds held in common/collective trusts may generally be redeemed daily without restriction.

Self-directed brokerage accounts: Brokerage securities are primarily composed of common stocks and exchange traded funds. Common stocks and exchange traded funds are valued at the closing price reported in the active market in which the individual securities are traded.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of a different methodology or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2019 and 2018.

Assets at Fair Value as of December 31, 2019				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 14,244,657	\$ -	\$ -	\$ 14,244,657
Self-directed brokerage accounts	<u>171,191</u>	<u>-</u>	<u>-</u>	<u>171,191</u>
Total assets in the fair value hierarchy	14,415,848	-	-	14,415,848
Investments measured at net asset value (1)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,298,812</u>
Investments, at fair value	\$ <u>14,415,848</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>15,714,660</u>

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN

Notes to Financial Statements
For the Year Ended December 31, 2019

4. Fair Value Measurement (Continued)

Assets at Fair Value as of December 31, 2018				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 11,950,221	\$ -	\$ -	\$ 11,950,221
Self-directed brokerage accounts	132,811	-	-	132,811
Investment, at fair value	<u>\$ 12,083,032</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,083,032</u>

1) In accordance with FASB ASC 820, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in the tables above are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statements of Net Assets Available for Plan Benefits.

5. Tax Exempt Status

The Company has adopted a volume submitter plan document subject to a favorable opinion letter from the Internal Revenue Service (IRS) dated March 31, 2014. The plan administrator believes the Plan has been operated in accordance with the applicable provisions of the Internal Revenue Code (IRC). The Company routinely self-reviews the administration of the Plan and self-corrects any compliance issues in accordance with the Employee Plan Compliance Resolution System. Accordingly, the plan administrator believes that the Plan is designed in accordance with applicable sections of the IRC and, accordingly, is exempt from income taxes.

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 position that more likely than not would not be sustained upon examination by the IRS or other applicable taxing authorities. 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. The plan administrator believes it is no longer subject to income tax examinations for plan years ending on December 31, 2015, or prior.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN

Notes to Financial Statements
For the Year Ended December 31, 2019

6. Summary of Unaudited Information

The Trustees of the Plan certified certain information, which was not audited in accordance with the plan administrator's instructions and as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Information certified by the Trustees consists of the following:

- Fair value of investments and the carrying amount of notes receivable from participants as reflected in the Statements of Net Assets Available for Plan Benefits as of December 31, 2019 and 2018.
- Investment income and interest income on notes receivable from participants as reflected in the Statement of Changes in Net Assets Available for Plan Benefits for the Year Ended December 31, 2019.
- Investment information as reflected in Note 4 to these financial statements.
- Investment information reflected in the Schedule H, line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2019.

The Plan's independent public accountants did not perform auditing procedures with respect to the above information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

7. Party-in-Interest Transactions

Fidelity Management Trust Company and Wells Fargo N.A. are the Trustees of the Plan and hold and manage investments. Transactions with Fidelity Management Trust Company and Wells Fargo N.A. are party-in-interest transactions, as defined by ERISA.

8. Plan Termination

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

9. Change in Trustee

Effective December 1, 2019, the Plan appointed Wells Fargo N.A. and released Fidelity Management Trust Company as Trustee of the Plan. Pursuant to the change, new investment options were made available to the participants.

10. Excess Contributions Payable

At December 31, 2019 and 2018, liabilities of \$65,554 and \$73,360, respectively, were recorded for amounts refundable by the Plan to participants for contributions made in excess of amounts allowed by the IRS.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN

Notes to Financial Statements
For the Year Ended December 31, 2019

11. Non-exempt Transactions

Certain of the participant contributions were not remitted within the maximum period of time permitted by the Department of Labor's Rules and Regulations and, therefore, constitute the lending of monies from the Plan to the Company. These non-exempt transactions are detailed in the attached supplemental schedule, Schedule H, line 4a - Schedule of Delinquent Participant Contributions for the Year Ended December 31, 2019.

12. Reconciliation to Form 5500

The following is a reconciliation of net assets available for Plan benefits per the financial statements to the Form 5500 at December 31, 2019 and 2018.

	<u>2019</u>	<u>2018</u>
Net assets available for plan benefits per the financial statements	\$ 16,851,183	\$ 13,067,690
Participant contributions receivable	-	(57,868)
Company contributions receivable	(554,469)	(449,031)
Company corrective contributions receivable	(10,023)	(18,804)
Excess contributions payable	<u>65,554</u>	<u>73,360</u>
Net assets available for plan benefits per the Form 5500	<u>\$ 16,352,245</u>	<u>\$ 12,615,347</u>

The following is a reconciliation of the change in net assets per the financial statements to the Form 5500 for the year ended December 31, 2019.

Net increase in plan assets per the financial statements	\$ 3,783,493
Company contributions receivable accrued in current year	(554,469)
Net change in company corrective contributions receivable	8,781
Receipt of participant contributions accrued in prior year	57,868
Receipt of company contributions accrued in prior year	449,031
Excess contributions payable accrued in current year	65,554
Excess contributions payable accrued in prior year	<u>(73,360)</u>
Net increase in plan assets per the Form 5500	<u>\$ 3,736,898</u>

13. Subsequent Events

Effective January 1, 2020, the Plan was amended to remove the company contribution eligibility requirement of requiring active employment as of the last day of the plan year. In addition, the Plan was amended for participants to become 20 percent vested upon completing each year until they are 100 percent vested after five years of service.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN
EIN: 62-1364495 PLAN: 001
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
As of December 31, 2019

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
	American Funds EuroPacific Growth R6	Mutual Funds	**	\$ 110,644
	Janus Henderson Triton Fund N	Mutual Funds	**	161,702
	American Funds New World R6	Mutual Funds	**	26,151
	Principal Real Estate Securities Inst	Mutual Funds	**	90,740
	Vanguard Mid Cap Growth Index Admiral	Mutual Funds	**	63,423
	Vanguard Mid-Cap Value Index Admiral	Mutual Funds	**	382,550
	Lord Abbett High Yield Bond R5	Mutual Funds	**	99,395
	MetLife Stable Value Solutions	Mutual Funds	**	6,854
	PGIM Total Return Bond R6	Mutual Funds	**	111,867
	American Funds American Balanced R6	Mutual Funds	**	287,232
	TIAA-CREF Lifecycle Index Retirement Income Inst	Mutual Funds	**	1,699
	TIAA-CREF Lifecycle Index 2010 Inst	Mutual Funds	**	6,007
	TIAA-CREF Lifecycle Index 2015 Inst	Mutual Funds	**	218,966
	TIAA-CREF Lifecycle Index 2020 Inst	Mutual Funds	**	1,328,558
	TIAA-CREF Lifecycle Index 2025 Inst	Mutual Funds	**	1,988,732
	TIAA-CREF Lifecycle Index 2030 Inst	Mutual Funds	**	2,566,587
	TIAA-CREF Lifecycle Index 2035 Inst	Mutual Funds	**	2,022,404
	TIAA-CREF Lifecycle Index 2040 Inst	Mutual Funds	**	1,922,965
	TIAA-CREF Lifecycle Index 2045 Inst	Mutual Funds	**	831,628
	TIAA-CREF Lifecycle Index 2050 Inst	Mutual Funds	**	903,703
	TIAA-CREF Lifecycle Index 2060 Inst	Mutual Funds	**	326,903
	TIAA-CREF Lifecycle Index 2055 Inst	Mutual Funds	**	765,875
	Wells Fargo Special Small Cap Value	Mutual Funds	**	20,072
				<u>14,244,657</u>
	BlackRock Russell 1000 Value R	Common/Collective Trust	**	70,961
	Stable Value Fund/Invnt Omnibus Inst	Common/Collective Trust	**	392,646
	BlackRock Equity Index Fund R	Common/Collective Trust	**	406,125
	BlackRock Mid Cap Equity Index Fund R	Common/Collective Trust	**	26,178
	BlackRock Russell 1000 Growth R	Common/Collective Trust	**	357,754
	BlackRock Russell 2000 Index Fund R	Common/Collective Trust	**	45,148
				<u>1,298,812</u>
	Brokerage Securities	Participant-Directed Brokerage Accounts	**	171,191
*	Participant Loans	Loans to participants, bearing interest from 4.25% to 6.50%	**	637,585
				<u>\$ 16,352,245</u>

* Represents a party-in-interest as defined by ERISA

** Not applicable for participant-directed plans

See report of independent public accountants and accompanying notes.

ABC TECHNOLOGIES RETIREMENT SAVINGS PLAN
EIN: 62-1364495 PLAN: 001
Schedule H, line 4a - Schedule of Delinquent Participant Contributions
For the Year Ended December 31, 2019

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002- 51
Check here if Late Participant Loan Repayments are included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
x	\$ 3,283	\$ -	\$ -	\$ -

See Note 11 to the financial statements.

See report of independent public accountants and accompanying notes.