Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2019

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
ACUITY EYECARE HOLDINGS 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 06/01/2018

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)
ACUITY EYECARE HOLDINGS, LLC

4835 LBJ FREEWAY SUITE 850
DALLAS, TX 75244

2b Employer Identification Number (EIN)
35-2582309

2c Plan Sponsor's telephone number
210-387-8980

2d Business code (see instructions)
551112

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.	08/05/2021	JENNIFER KOENIG
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: **a** Sponsor's name **c** Plan Name	**4b** EIN **4d** PN	

5 Total number of participants at the beginning of the plan year	**5**	607
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)**	552
a(2) Total number of active participants at the end of the plan year	**6a(2)**	1249
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	73
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	1322
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	1322
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	583
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	17
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

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

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

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

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

Receipt Confirmation Code_____

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

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

A Name of plan
ACUITY EYECARE HOLDINGS 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ACUITY EYECARE HOLDINGS, LLC

D Employer Identification Number (EIN)
35-2582309

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	43288	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

KESTRA INVESTMENT SERVICES LLC

35-2552359

(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?
27	ADVISOR	24538	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
22-3703799	0.25%	

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2019

This Form is Open to Public Inspection.

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

A Name of plan
ACUITY EYECARE HOLDINGS 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
ACUITY EYECARE HOLDINGS, LLC

D Employer Identification Number (EIN)
35-2582309

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

a Name of MTIA, CCT, PSA, or 103-12 IE: MIP CL 2

b Name of sponsor of entity listed in (a): FIDELITY MANAGEMENT TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-3022712-024	C	72242

a Name of MTIA, CCT, PSA, or 103-12 IE: BR MID CAP EQ IDX R

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

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)
20-3802327-003	C	699945

a Name of MTIA, CCT, PSA, or 103-12 IE: BLKRK R2000 IDX R

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

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)
20-3802587-004	C	433811

a Name of MTIA, CCT, PSA, or 103-12 IE: BR EQUITY INDEX R

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

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)
20-3802168-001	C	1021245

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2019

This Form is Open to Public Inspection

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

A Name of plan
ACUITY EYECARE HOLDINGS 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ACUITY EYECARE HOLDINGS, LLC

D Employer Identification Number (EIN)
35-2582309

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	383	1835
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	139282	199285
(9) Value of interest in common/collective trusts	1c(9)	916157	2227243
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	8181824	18117043
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	0
	(2) Employer real property	1d(2)	0	0
e	Buildings and other property used in plan operation	1e	0	0
f	Total assets (add all amounts in lines 1a through 1e)	1f	9237646	20545406
	Liabilities			
g	Benefit claims payable	1g	0	0
h	Operating payables	1h	0	0
i	Acquisition indebtedness	1i	0	0
j	Other liabilities	1j	0	0
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	9237646	20545406

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)	975457	
	(B) Participants	2a(1)(B)	1937692	
	(C) Others (including rollovers)	2a(1)(C)	4342760	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		7255909
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	20	
	(B) U.S. Government securities	2b(1)(B)	0	
	(C) Corporate debt instruments	2b(1)(C)	0	
	(D) Loans (other than to participants)	2b(1)(D)	0	
	(E) Participant loans	2b(1)(E)	10530	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		10550
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
	(B) Common stock	2b(2)(B)	0	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	766710	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		766710
	(3) Rents	2b(3)		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
	(B) Other	2b(5)(B)	0	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		351104
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1500565
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		9884838
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1820865	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		1820865
f Corrective distributions (see instructions)	2f		3120
g Certain deemed distributions of participant loans (see instructions)	2g		-928
h Interest expense	2h		0
i Administrative expenses: **(1)** Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	67825	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		67825
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1890882
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		7993956
l Transfers of assets:			
(1) To this plan	2l(1)		3313804
(2) From this plan	2l(2)		0

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: EISNER AMPER **(2)** EIN: 13-1639826

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a	X		2380
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		1000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m	X		
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n	X		

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

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2019

This Form is Open to Public Inspection.

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

A Name of plan
ACUITY EYECARE HOLDINGS 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ACUITY EYECARE HOLDINGS, LLC

D Employer Identification Number (EIN)
35-2582309

Part I Distributions

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

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

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

EIN(s): 04-6568107

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation_____

EISNERAMPER

ACUITY EYECARE HOLDINGS 401(k) PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2019 and 2018
(with supplemental information)



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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator, Participants and Beneficiaries
of the Acuity Eyecare Holdings 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Acuity Eyecare Holdings 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2019 and 2018, and the related statement of changes in net assets available for benefits for the year ended December 31, 2019, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits 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 U.S. Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information discussed in Note C, which was certified by Fidelity Management Trust Company, the trustee 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 the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2019 and 2018, and for the year ended December 31, 2019 that the information provided to the Plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

EISNERAMPER

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2019 and the supplemental schedule of delinquent participant contributions for the year ended December 31, 2019, which are the responsibility of Plan management, are presented for the purpose of additional analysis and are not a required part of the financial statements, but are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, it is inappropriate to, and we do not, express an opinion on the supplemental schedules referred to above.

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

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

EisnerAmper LLP

EISNERAMPER LLP
Iselin, New Jersey
August 3, 2021

EISNERAMPER LLP

ACUITY EYECARE HOLDINGS 401(k) PLAN

Statements of Net Assets Available for Benefits

	December 31, 2019	December 31, 2018
ASSETS		
Investments at fair value	**$ 20,346,121**	$ 9,098,527
Notes receivable from participants	**224,234**	139,282
	20,570,355	9,237,809
Contributions receivable:		
Participant	**95,989**	34,223
Employer	**92,247**	40,814
Total	**188,236**	75,037
Total assets	**20,758,591**	9,312,846
Excess contributions payable	**24,442**	11,945
Total liabilities	**24,442**	11,945
Net assets available for benefits	**$ 20,734,149**	$ 9,300,901

See accompanying notes to financial statements

ACUITY EYECARE HOLDINGS 401(k) PLAN

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2019

Additions to (deductions from) net assets attributable to:	
Investment income (loss):	
Net realized/unrealized appreciation in value of investments	**$ 1,851,506**
Interest and dividends	**766,730**
	2,618,236
Interest income on notes receivable from participants	**10,530**
Contributions:	
Participant	**1,999,458**
Employer	**1,014,393**
Rollovers	**4,367,709**
	7,381,560
Benefits paid to participants	**(1,819,937)**
Corrective distributions	**(3,120)**
Administrative expenses	**(67,825)**
	(1,890,882)
Net increase in net assets prior to transfer	**8,119,444**
Transfers from plan mergers of acquired companies	**3,313,804**
Net increase	**11,433,248**
Net assets available for benefits – beginning of year	**9,300,901**
Net assets available for benefits – end of year	**$ 20,734,149**

See accompanying notes to financial statements

NOTE A - DESCRIPTION OF THE PLAN

The following description of the Acuity Eyecare Holdings 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

[1] General:

The Plan is a defined contribution plan subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Plan was formed on June 1, 2018, merging the plans of Eyetique Corporation 401(k) Savings Plan, Crown Optical 401(k) Plan and International Eyecare Center, Inc. 401(k) Profit Sharing Plan and Trust. Participating employers whose employees were eligible to participate in the Plan for the initial period from June 1, 2018 through December 31, 2018 and through December 31, 2019 are as follows:

- Eyetique Corporation
- NuCrown, Inc.
- International Eyecare Center, Inc.
- Wexford Optical Associates, LLC dba Eyetique Corporation
- Wikins Township Optical Associates Inc. dba Eyetique Corporation
- 3 Guys Optical, Inc.
- Childs Holdings, LLC dba 3 Guys Optical
- Eyetique of Cleveland, Inc.
- First Look Labs
- AEG Arizona, LLC
- AEG Colorado, LLC, and
- John H. McDougal OD Arizona PC.

In addition, Advanced Surgery Center employees were eligible to participate in the Plan for the period from June 1, 2018 through September 21, 2018 pursuant to a management agreement with NuCrown Inc. The 401(k) coverage provisions of the Management Agreement ended September 21, 2018. On April 1, 2019, the Plan was amended to provide for the mergers of the following plans; One Hour Optical Medical Services P.C. 401(k) Profit Sharing Plan and Mark Wade, O.D., P.C. 401(k) Plan. The participating employers included in this Note A[1] are referred to herein collectively, as the "Company".

The trustee of the Plan is Fidelity Management Trust Company ("FMTC") and the record-keeper is Fidelity Workplace Services LLC ("Fidelity").

[2] Contributions:

Elective deferrals: Each year, participants may contribute a percentage of their compensation up to the maximum allowed, subject to certain Internal Revenue Code ("IRC") limitations. Such contributions are excluded from the participant's taxable income for federal income tax purposes until received as a withdrawal or distribution from the Plan. The Plan also provides for a Roth 401(k) option to the participants. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Roth contributions are included in the participant's taxable income for federal income tax purposes. In no event may participant pre-tax and after-tax contributions exceed any statutory limitations. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans.

Employer contributions: The Company matches employer contributions as per the 401(k) Safe Harbor rules where the matching contributions will be 100% of the first 3% of the participant's compensation contributed to the Plan and 50% of the next 2% of the participant's compensation contributed to the Plan. Additional discretionary non-elective contributions may be made at the option of the Company's Board of Directors. To be eligible for discretionary non-elective contributions, a participant must work 1,000 hours in the given Plan year. During 2019, no non-elective contributions were made. Participants direct the investment of participant and employer contributions.

NOTE A - DESCRIPTION OF THE PLAN (CONTINUED)

[3] Participant accounts:

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contributions, (b) Plan earnings, and charged with an allocation of (a) Plan losses and (b) administrative expenses. Allocations are based on participant earnings, account balances, or specific transactions, as defined in the Plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

[4] Vesting:

Participants are immediately vested in their contributions, plus actual earnings thereon. All employer contributions made are also vested immediately, plus actual earnings thereon. Vesting of balances from legacy plans that differ from this vesting provision are detailed below:

Former participants of Eyetique Corporation 401k Savings Plan with a balance in the Frozen Eyetique SHNE source were vested immediately with regards to Frozen Eyetique SHNE contributions.

Former participants of Eyetique Corporation 401k Savings Plan with a balance in the Frozen MPP source were vested immediately with regards to Frozen MPP contributions.

Former participants of the One Hour Optical Medical Services, P.C., 401(k) Profit Sharing Plan were vested immediately with regards to Frozen One Hour SH Match.

For former participants of Eyetique Corporation 401k Savings Plan, with regards to the Frozen Eyetique Disc Match contributions:

Years of Vesting Service	Vested Interest
0	0%
1	20%
2	40%
3	60%
4	80%
5	100%

For former participants of International Eyecare Center, Inc. 401(k) Profit Sharing Plan and Trust, with regards to Frozen IEC Disc Match contributions :

Years of Vesting Service	Vested Interest
0	0%
1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

NOTE A - DESCRIPTION OF THE PLAN (CONTINUED)

For former participants of Crown Optical 401(k) Plan, with regards to Frozen Disc Match contributions:

Years of Vesting Service	Vested Interest
0	0%
1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

For former participants of the One Hour Optical Medical Services, P.C. 401(k) Profit Sharing Plan, who merged into the Plan on April 1, 2019 and who do not work at least 1 hour of service on or after April 1, 2019, with regards to Discretionary Profit Sharing and Frozen One Hour Match:

Years of Vesting Service	Vested Interest
0	0%
1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

For former participants of the Mark Wade O.D., P.C. 401(k) Profit Sharing Plan, who merged into the Plan on April 1, 2019 and who do not work at least 1 hour of service on or after April 1, 2019, with regards to Discretionary Profit Sharing and Frozen Mark Wade Match:

Years of Vesting Service	Vested Interest
0	0%
1	20%
2	40%
3	60%
4	80%
5	100%

[5] Notes receivable from participants:

Notes receivable from participants are measured at their unpaid principal balance, plus any accrued but unpaid interest. Active participants may borrow from their fund accounts up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. Loan terms range from one to five years; however, terms may exceed five years for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan administrator. Interest rates on outstanding loan balances range from 4.25% to 7.5% at December 31, 2019 and 2018. Principal and interest are paid ratably through payroll deductions. Delinquent notes receivable from participants are reclassified as distributions based upon the terms of the Plan document.

NOTE A - DESCRIPTION OF THE PLAN (CONTINUED)

[6] Payment of benefits:

On termination of service due to death, disability, or retirement, or for other reasons, a participant or the beneficiary of the participant receives a lump-sum amount equal to the value of the participant's vested interest in his or her account.

Participants are eligible to make in-service distributions upon attaining age 59½ and are also eligible to make hardship withdrawals from their deferred contribution and rollover accounts in the event of certain financial hardships. Lump sum is the normal form of payment for all participants, except for a few classes of participants such as:

Joint and 100% survivor annuity for former participants of the Eyetique Corporation 401(k) Savings Plan with a balance in the frozen MPP source, joint and 75% survivor annuity for former participants of the Eyetique Corporation 401(k) Savings Plan with a balance in the frozen MPP source, and qualified joint and 50% Survivor Annuity (and corresponding Qualified Preretirement 50% Survivor Annuity) for former participants of the Eyetique Corporation 401(k) Savings Plan with a balance in the frozen MPP source.

[7] Forfeitures:

Forfeited nonvested accounts are used to reduce future Company contributions and pay Plan expenses. During the year ended December 31, 2019, forfeitures of approximately $11,849 were used to reduce employer contributions and pay Plan expenses. Forfeited non-vested accounts available at December 31, 2019 and 2018 were approximately $1,381 and $5,016, respectively.

[8] Eligibility:

For the initial period from June 1, 2018 through the first Adoption Agreement amendment date effective September 17, 2018, the eligibility requirements to participate in the Plan were employees of the Company (excluding employees covered by a collective bargaining agreement, leased employees, nonresident aliens, interns, part-time, seasonal and temporary employees) that had attained the age of 21 and had completed three months of service. Any employees who met these requirements on the date the Plan commenced of June 1, 2018 were eligible to participate in the Plan on that date. From June 1, 2018 through September 17, 2018, entry dates were the first day of each Plan year and the first day of the fourth, seventh, and tenth months of each Plan Year. Effective September 17, 2018, the Plan was amended to change the service requirement and entry dates. Service requirements changed from three months to one month, and entry dates changed from the previous entry dates to immediately upon meeting eligibility requirements. Interns, part-time, seasonal and temporary employees were eligible to participate in the Plan at all points during the initial period from June 1, 2018 through December 31, 2018 if they attained the age of 21 and completed 1,000 hours of service. Service for the purpose of eligibility also includes service with respect to predecessor employers Everett & Hurite Opthalmic Association and Union Vision Center of Stow, Inc.

The employees merged in from One Hour Optical Medical Services P.C. 401(k) Profit Sharing Plan and Mark Wade, O.D., P.C. 401(k) Plan who were eligible on the date of the merger were eligible to participate in the plan on that date.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

[1] Basis of accounting:

The financial statements are prepared on the accrual method of accounting.

[2] Investment valuation and income recognition:

The Plan's investments are reported 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 D 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 appreciation in the value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

[3] Payment of benefits:

Benefits are recorded when paid.

[4] Plan expenses:

Substantially all expenses, with the exception of fees related to notes receivable from participants, incurred in connection with the administration of the Plan are paid by the Company.

[5] Use of estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP") requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and when applicable, disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

NOTE C - INVESTMENT CERTIFICATION

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the U.S. Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, FMTC, the trustee of the Plan, has certified to the completeness and accuracy of all investments and related investment activity and notes receivable from participants and related activity in the accompanying statements of net assets available for benefits as of December 31, 2019 and 2018, the statement of changes in net assets available for benefits for the year ended December 31, 2019 and the accompanying supplemental schedule of assets (held at end of year) as of December 31, 2019.

NOTE D - FAIR VALUE MEASUREMENTS

The Financial Accounting Standards Board's ("FASB") Accounting Standards Codification ("ASC") 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements), and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

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

Level 2 – Inputs to the valuation methodology include: (1) quoted prices for similar assets or liabilities in active markets; (2) quoted prices for identical or similar assets or liabilities in inactive markets; (3) inputs other than quoted prices that are observable for the asset or liability; or (4) inputs that are derived principally from or corroborated by observable market data by correlation or other means. 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.

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.

Following is a description of the valuation methodologies used for investment assets measured at fair value. There have been no changes in the methodologies used as of 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-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Money market fund – Money market funds are valued at the closing price reported by the fund sponsor from an actively traded exchange.

Stable value collective trust fund – A stable value fund that is composed primarily of fully benefit-responsive investment contracts and that is valued at the net asset value of units of the bank collective trust. The net asset value is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported net asset value. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the collective trust, the issuer reserves the right to require 12 months' notification in order to ensure that securities liquidations will be carried out in an orderly business manner.

Collective trust fund – Valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the Plan will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily.

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 different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

NOTE D - FAIR VALUE MEASUREMENTS (CONTINUED)

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

Investment Assets at Fair Value as of December 31, 2019

	Level 1	Level 2	Level 3	Total
Money market fund	**$ 1,835**	**$ -**	**$ -**	**$ 1,835**
Mutual funds	**18,117,043**	**-**	**-**	**18,117,043**
Stable value collective trust fund measured at net asset value (A) (B)	**-**	**-**	**-**	**72,242**
Collective investment trust measured at net asset value (A) (C)	**-**	**-**	**-**	**2,155,001**
Investments at fair value	**$ 18,118,878**	**$ -**	**$ -**	**$ 20,346,121**

Investment Assets at Fair Value as of December 31, 2018

	Level 1	Level 2	Level 3	Total
Money market fund	$ 383	$ -	$ -	$ 383
Mutual funds	8,181,824	-	-	8,181,824
Stable value collective trust fund measured at net asset value (A) (B)	-	-	-	15,428
Collective investment trust measured at net asset value (A) (C)	-	-	-	900,892
Investments at fair value	$ 8,182,207	$ -	$ -	$ 9,098,527

(A) Certain investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statement of net assets available for benefits.

(B) The Managed Income Portfolio II ("Portfolio") was established under the Declaration of Trust for the Fidelity Group Trust for Employee Benefit Plans ("Trust") dated April 23, 1981, as amended thereafter from time to time. FMTC a Massachusetts chartered trust company, is the Trustee of the Trust. The Portfolio's investment objective is to seek the preservation of capital and to provide a competitive level of income over time that is consistent with the preservation of capital. To achieve its investment objective, the Portfolio invests in assets (typically fixed-income securities or bond funds and may include derivative instruments such as futures contracts and swap agreements), enters into "wrap" contracts issued by third-parties, and invests in cash equivalents represented by shares in money market funds. FMTC seeks to minimize the exposure of the Portfolio to wrap credit risk through, among other means, diversification of the wrap contracts across an approved group of issuers. The Portfolio's ability to receive amounts due pursuant to these contracts is dependent upon the issuers' ability to meet their financial obligations.

NOTE D - FAIR VALUE MEASUREMENTS (CONTINUED)

(C) The Plan invests in certain BlackRock Funds included in the Wilmington Trust Collective Investment Trust managed by Wilmington Trust, N.A., the Trustee of the Trust. The purpose of the Trust is to allow collective investments by plan sponsors of retirement plans which quality for exemption from federal income taxation, and other investors eligible for participation in the Trust. BlackRock Equity Index Fund is designed to achieve investment results that are similar to the price and yield performance, before fees and expenses of the S&P 500 Index. The Fund is invested solely in the BlackRock Equity Index Fund managed by BlackRock Institutional Trust Company, N.A. BlackRock Mid Cap Equity Index Fund is designed to achieve investment results that are similar to the price and yield performance, before fees and expenses, of the S&P Midcap 400 Index. The Fund is invested solely in the BlackRock Mid Cap Equity Index Fund managed by BlackRock Institutional Trust Company, N.A. BlackRock Russell 2000 Index Fund is designed to achieve investment results that are similar to the price and yield performance, before fees and expenses, of the Russell 2000 Index. The Fund is invested solely in the BlackRock Russell 2000 Index Fund managed by BlackRock Institutional Trust Company, N.A.

Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another.

Fair Value of Investments in Entities that Use Net Asset Value

The following tables summarize investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2019 and 2018, respectively.

	December 31, 2019			
	Fair Value	**Unfunded Commitments**	**Redemption Frequency (if currently eligible)**	**Plan Level Redemption Notice Period**
Stable value collective trust fund	**$ 72,242**	**None**	**Daily**	**12 months**
Collective investment trust	**$ 2,155,001**	**None**	**Daily**	**Upon Request**

	December 31, 2018			
	Fair Value	**Unfunded Commitments**	**Redemption Frequency (if currently eligible)**	**Plan Level Redemption Notice Period**
Stable value collective trust fund	$ 15,428	None	Daily	12 months
Collective investment trust	$ 900,892	None	Daily	Upon Request

NOTE E - TAX STATUS

The Plan has adopted a Volume Submitted Profit Sharing Plan with CODA sponsored by Fidelity Management and Research ("FMR"). On March 31, 2014, the Internal Revenue Service ("IRS") stated in an advisory letter that the Volume Submitter adopted by the Plan, as then designed, was in compliance with applicable requirements of the IRC and therefore, the related trust is exempt from taxation. The Plan has been amended since receiving the tax determination letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, the Plan administrator believes that the Plan is qualified and the related trust is tax-exempt.

U.S. GAAP require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by a government authority. 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 disclosure in the financial statements. The Plan is subject to routine examinations by taxing jurisdictions; however, there are currently no examinations for any tax periods in progress.

NOTE F - RELATED-PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Certain investments are shares of mutual funds, common collective trust funds, collective investment trusts and a money market account managed by Fidelity. Fidelity is the Plan's record-keeper and, therefore, transactions related to these investments qualify as party-in-interest transactions. Fees paid by the Plan were $67,825 for the year ended December 31, 2019, which included $43,288 paid by the Plan to Fidelity and $24,538 paid by the Plan to Kestra Investment Services, LLC, advisor to the Plan.

NOTE G - RISKS AND UNCERTAINTIES

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

Volatility in the financial markets may significantly impact the subsequent valuation of the Plan's investments. Accordingly, the valuation of investments at December 31, 2019 may not necessarily be indicative of amounts that could be realized in a current market exchange.

The extent of the impact of the coronavirus ("COVID-19") outbreak on the financial performance of the Plan's investments will depend on future developments, including the duration and spread of the outbreak and related advisories and restrictions and the impact of COVID-19 on the financial markets and the overall economy, all of which are highly uncertain and cannot be predicted. If the financial markets and/or the overall economy are impacted for an extended period, the Plan's investment results may be materially adversely affected.

COVID-19 poses risks to the Company as well, given that such public health epidemics, if sustained, could impact Company employees, customers, supply chain and production in affected regions. Additionally, a prolonged widespread epidemic could adversely impact global economies and financial markets resulting in an economic downturn that may impact demand for the Company's products. Furthermore, the financial performance of the Company is directly affected by practice closures imposed by state and local governments, by the extent to which individuals reduce office visits, and the overall financial performance of the eye care industry, which has been negatively impacted by COVID-19. Such impacts could adversely affect Company profitability, cash flows, financial results, and the ability to make required Plan contributions. At this point, the extent to which the coronavirus may impact the Company's financial results is uncertain.

NOTE H - PLAN TERMINATION

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

NOTE I - TRANSFERS FROM MERGED PLANS

On April 1, 2019, the Plan was amended to provide for the merger of One Hour Optical Medical Services P.C. 401(k) Profit Sharing Plan and Mark Wade, O.D., P.C. 401(k) Plan into the Plan, and $3,313,804 was transferred into the Plan from these mergers.

NOTE J - PLAN OPERATIONS

During the initial period from June 1, 2018 through December 31, 2018, it was discovered that certain of the Plan's provisions were not properly applied in the daily operation of the Plan, including improperly continuing certain provisions from legacy plans resulting in over contributing both employee and employer contributions for certain participants. These errors continued throughout 2019. In addition, during 2019 it was discovered that eligibility provisions were improperly applied for certain employees, and that certain employees were allowed to contribute over their allowable maximum. The Plan administrator determined the affected participants and intends correct such excess contributions amounting to $24,442, which are included in excess contributions payable at December 31, 2019. This amount includes $11,945 from 2018 that has not yet been corrected.

In addition, the definition of compensation for participant and employer contributions as per the Plan document was not properly applied when calculating contribution amounts and for two pay periods the employer match was improperly calculated during 2018. These errors continued throughout 2019 and impacted several payroll periods. The Plan administrator determined the affected participants and intends to deposit approximately $92,247 into the Plan to make the Plan whole, which is included in employer contributions receivable at December 31, 2019. In addition, lost earnings are currently in the process of being calculated and deposited into the Plan.

It was also discovered that during 2019, certain loan payments were being withheld from participants that had recently rolled their account balance into Fidelity, however the withheld loan payment amounts were not being deposited into the Plan as the loans were not rolled over with the participant balances. These amounts were either i) reimbursed to the previous employer that was still administering the loan, giving the participant credit for the loan payment until the loan was satisfied, deemed distributed, or eventually rolled into the Plan, or ii) in certain cases it was discovered that amounts were withheld but never applied against the loans. The total amount not applied as of December 31, 2019 was $2,380 and is included in the Schedule of Delinquent Contributions.

Certain of the above described loans totaling $24,949 were ultimately transferred to Fidelity in 2020 instead of 2019. Accordingly, such loans are included in Notes Receivable at December 31, 2019.

NOTE K - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements as of December 31, 2019 to Form 5500:

Net assets available for benefits per the financial statements	$ 20,734,149
Less: Employer and Employee Contribution Receivable	(188,236)
Add: Excess Contributions Payable	24,442
Less: Loan rollover amounts transferred in 2020 related to 2019	(24,949)
Net assets available for benefits per the Form 5500	$ 20,545,406

The following is a reconciliation of net decrease in net assets available per the financial statements as of December 31, 2019 to Form 5500:

Net increase in net assets per the financial statements	$ 11,433,248
Less: Change in Employer and Employee Contribution Receivable	(113,199)
Add: Change in Excess Contributions Payable	12,497
Less: Loan rollover amounts transferred in 2020 related to 2019	(24,949)
Less: Prior year difference in Fidelity Managed Income Portfolio Class 2	163
Net increase in net assets per the Form 5500	$ 11,307,760

NOTE L - SUBSEQUENT EVENTS

On March 2, 2020, the Plan was amended to change the Plan name to AEG Vision 401(k) Plan.

On May 1, 2020, in response to the impact of COVID-19, Safe Harbor Matching Employer Contributions were suspended through Plan amendment and, as a result, only Discretionary Match Contributions and Discretionary non-elective employer contributions are provided for in the Plan.

On September 29, 2020, the Acuity Eyecare Holdings Board passed a resolution implementing a discretionary matching contribution in the amount of 100% on the first 3% contributed followed by 50% on the next 2% contributed, for a maximum employer matching contribution of 4% pay to the Plan, effective October 16, 2020.

On November 13, 2020, the Plan was amended to add the following participating employers:

- Abba Eyecare PC
- Acuity Vision Center LLC
- AEG IEC PC
- AEG Pennsylvania Professional Inc
- AEG Texas Professional PLLC
- Eagan Eye Clinic LLC
- Hermitage Eye Care PLLC
- John H McDougall OD PC
- Susan Ross PC

NOTE L - SUBSEQUENT EVENTS (CONTINUED)

This amendment also removed the following participating employers:

- 3 Guys Optical, Inc.
- AEG Arizona, LLC
- AEG Colorado, LLC
- Childs Holdings, LLC, dba 3 Guys Optical
- Eyetique of Cleveland, Inc.
- First Look Labs
- Wexford Optical Associates, LLC dba Eyetique Corporation (added in May of 2020, removed in November of 2020)
- Wilkins Township Optical Associates, Inc. dba Eyetique Corporation (added in May of 2020, removed in November of 2020)

Effective January 1, 2021, the Plan was amended to suspend discretionary matching contributions and reinstate Safe Harbor Matching Employer Contributions (100% of the first 3% of eligible Participant's Compensation contributed to the Plan and 50% of the next 2% of the eligible Participant's Compensation to the Plan) and Additional Matching Employer Contributions as defined in the Plan Document.

In a letter dated July 19, 2021, the Plan was informed that the U.S. Department of Labor was commencing a limited investigation of the Plan and its compliance with ERISA. The outcome of this investigation cannot be determined at the present time.

The Plan has evaluated subsequent events through August 3, 2021, the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULES

Employer Identification No.35-2582309, Plan No. 88359
Schedule H of Form 5500
Schedule of Assets Held at the end of period
December 31, 2019

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	Stable Value Collective Trust Fund:		
*	Fidelity	Fidelity Managed Income Portfolio Class 2	**$ 72,242**
	Collective Investment Trusts:		
	Wilmington Trust	BlackRock Russell 2000 Index R	**433,811**
	Wilmington Trust	BlackRock Equity Index Fund	**1,021,245**
	Wilmington Trust	BlackRock Mid-Cap Growth Equity R	**699,945**
	Mutual Funds:		
	American Funds	American Funds 2010	**6,763**
	American Funds	American Funds 2020	**916,240**
	American Funds	American Funds 2030	**3,766,837**
	American Funds	American Funds 2040	**2,812,052**
	American Funds	American Funds 2050	**1,344,695**
	American Funds	American Funds 2015	**268,451**
	American Funds	American Funds 2025	**2,250,681**
	American Funds	American Funds 2035	**3,234,737**
	American Funds	American Funds 2045	**1,946,515**
	American Funds	American Funds 2055	**799,572**
	PGIM	PGIM Total Return Bond Fund	**537,303**
	American Funds	American Funds EuroPacific Growth Fund	**164,244**
	American Funds	American Funds 2060	**68,953**
			20,344,286
	Money Market Fund:		
*	Fidelity	Fidelity Government Money Market Fund	**1,835**
			$ 20,346,121
*	Notes receivable from participants	Interest rates of 4.25% to 7.25% Maturity dates through November 30, 2024	**$ 224,234**

*Party-in-interest, as defined by ERISA.

Employer Identification No.35-2582309, Plan No. 88359
2019 Form 5500 - Schedule H, Part IV, Line 4a
Schedule of Delinquent Participant Contributions
Year Ended December 31, 2019

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions				
	Total That Constitute Prohibited Nonexempt Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
Participant Contributions Transferred Late to Plan *	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Check Here	$2,380	$0	$0	
If Late Participant Loan Repayments are Included ✓				

Employer Identification No.35-2582309, Plan No. 88359
Schedule H of Form 5500
Schedule of Assets Held at the end of period
December 31, 2019

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	Stable Value Collective Trust Fund:		
*	Fidelity	Fidelity Managed Income Portfolio Class 2	**$ 72,242**
	Collective Investment Trusts:		
	Wilmington Trust	BlackRock Russell 2000 Index R	**433,811**
	Wilmington Trust	BlackRock Equity Index Fund	**1,021,245**
	Wilmington Trust	BlackRock Mid-Cap Growth Equity R	**699,945**
	Mutual Funds:		
	American Funds	American Funds 2010	**6,763**
	American Funds	American Funds 2020	**916,240**
	American Funds	American Funds 2030	**3,766,837**
	American Funds	American Funds 2040	**2,812,052**
	American Funds	American Funds 2050	**1,344,695**
	American Funds	American Funds 2015	**268,451**
	American Funds	American Funds 2025	**2,250,681**
	American Funds	American Funds 2035	**3,234,737**
	American Funds	American Funds 2045	**1,946,515**
	American Funds	American Funds 2055	**799,572**
	PGIM	PGIM Total Return Bond Fund	**537,303**
	American Funds	American Funds EuroPacific Growth Fund	**164,244**
	American Funds	American Funds 2060	**68,953**
			20,344,286
	Money Market Fund:		
*	Fidelity	Fidelity Government Money Market Fund	**1,835**
			$ 20,346,121
*	Notes receivable from participants	Interest rates of 4.25% to 7.25% Maturity dates through November 30, 2024	**$ 224,234**

*Party-in-interest, as defined by ERISA.

Employer Identification No.35-2582309, Plan No. 88359
2019 Form 5500 - Schedule H, Part IV, Line 4a
Schedule of Delinquent Participant Contributions
Year Ended December 31, 2019

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions				
	Total That Constitute Prohibited Nonexempt Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
Participant Contributions Transferred Late to Plan *	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Check Here	$2,380	$0	$0	
If Late Participant Loan Repayments are Included ✓				

Employer Identification No.35-2582309, Plan No. 88359
2019 Form 5500 - Schedule H, Part IV, Line 4a
Schedule of Delinquent Participant Contributions
Year Ended December 31, 2019

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions				
	Total That Constitute Prohibited Nonexempt Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
Participant Contributions Transferred Late to Plan *	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Check Here	$2,380	$0	$0	
If Late Participant Loan Repayments are Included ✓				