

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 2020 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2020 or fiscal plan year beginning <u>01/01/2020</u> and ending <u>12/31/2020</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>INGAGE GROUP 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2011</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/2011</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/2011</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>INGAGE PARTNERS, INC.</u> <u>2943 RIVERSIDE DRIVE</u> <u>CINCINNATI, OH 45226</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>27-3889959</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>513-321-7700</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>541990</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>27-3889959</u>	2c Plan Sponsor's telephone number <u>513-321-7700</u>	2d Business code (see instructions) <u>541990</u>	
2b Employer Identification Number (EIN) <u>27-3889959</u>					
2c Plan Sponsor's telephone number <u>513-321-7700</u>					
2d Business code (see instructions) <u>541990</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.	08/27/2021	VIKTORIA KROEGER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2020)
v. 200204

3a Plan administrator's name and address ☒ 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	115
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)	81
a(2) Total number of active participants at the end of the plan year		6a(2)	71
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	37
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	108
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	108
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	105
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	10
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 2E 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	
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) ☐ <u>0</u> 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 2020 Form M-1 annual report. If the plan was not required to file the 2020 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2020
		This Form is Open to Public Inspection.

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020		
A Name of plan INGAGE GROUP 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 INGAGE PARTNERS, INC.	D Employer Identification Number (EIN) 27-3889959	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

CAMBRIDGE INVESTMENT RESEARCH

42-1445429

(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	15255	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(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	7335	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 ☐

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.	
AB RELATIVE VALUE I - ALLIANCEBERN 43-1581814	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
AF NEW PERSPECT R5 - AMERICAN FUND 95-2566717	0.05%	
(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.	
CBA LG CAP GR I - BNY MELLON INVES P.O. BOX 9793 PROVIDENCE, RI 02940	0.15%	

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.	
CRLN E MID CAP GR I - U.S. BANK N. 31-0841368	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
DAVIS REAL ESTATE Y - DST ASSET MA 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
DLWR SM CAP VAL INST - DELAWARE IN 2005 MARKET STREET PHILADELPHIA, PA 19103	0.25%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
FH MDT SM CAP GRTH I - STATE STREE 04-0025081	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
INVS SR FLTG RT Y - INVESCO INVEST 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.25%	
(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.	
MSIF CP FX INC I - DST ASSET MANAG 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.15%	

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.	
PARNASSUS MID CAP IS - PARNASSUS I 1 MARKET STREET, SUITE 1600 SAN FRANCISCO, CA 94105	0.10%	
(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.	
PUTN EQUITY INCOME Y - PUTNAM INVE 04-2539562	0.20%	
(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 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 2020 This Form is Open to Public Inspection
For calendar plan year 2020 or fiscal plan year beginning <u>01/01/2020</u> and ending <u>12/31/2020</u>		
A Name of plan <u>INGAGE GROUP 401(K) 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>INGAGE PARTNERS, INC.</u>	D Employer Identification Number (EIN) <u>27-3889959</u>	

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	13695	38692
(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)	43176	59691
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	3159947	3829046
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
(15) Other.....	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	3216818	3927429

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f).....	1l	3216818	3927429
--	-----------	---------	---------

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)	105376	
(B) Participants	2a(1)(B)	466980	
(C) Others (including rollovers).....	2a(1)(C)	40543	
(2) Noncash contributions	2a(2)	0	612899
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	57	
(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)	2008	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		2065
(2) Dividends: (A) Preferred stock.....	2b(2)(A)	0	119676
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	119676	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		119676
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	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)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	0
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		362224
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		1096864

Expenses**e** Benefit payment and payments to provide benefits:

(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	363663	
(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)		363663
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other.....	2i(4)	22590	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		22590
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		386253

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		710611
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(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 Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: **SHELDON REDER CPAS**

(2) EIN: **31-1340869**

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.)

	Yes	No	Amount
4a		X	

	Yes	No	Amount
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	
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		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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 Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

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 2020 This Form is Open to Public Inspection.
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For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

A Name of plan INGAGE GROUP 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 INGAGE PARTNERS, INC.	D Employer Identification Number (EIN) 27-3889959

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

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

Schedule R (Form 5500) 2020
v. 200204

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 deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

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 _____

INGAGE GROUP 401(k) PLAN

**Audited Financial Statements
and Supplemental Schedule**

December 31, 2020 and 2019

INGAGE GROUP 401(k) PLAN

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CERTIFIED PUBLIC ACCOUNTANTS, INC.

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Ingage Group 401(k) Plan
Cincinnati, OH

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Ingage Group 401(k) Plan, which comprise the statements of net assets available for benefits as of December 31, 2020 and 2019 and the related statements of changes in net assets available for benefits for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Notes 3 and 11, 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 and for the year ended December 31, 2020 that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter – Supplemental Schedules

The supplemental Schedule of Assets Held for Investment Purposes as of December 31, 2020 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

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

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

Sheldon Reder CPAs

Sheldon Reder CPAs
Cincinnati, OH
May 17, 2021

INGAGE GROUP 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
As of December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
ASSETS		
Investments at fair value	\$ 3,867,739	\$ 3,173,642
Receivables		
Participant loans	<u>59,691</u>	<u>43,176</u>
TOTAL ASSETS	<u>3,927,430</u>	<u>3,216,818</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 3,927,430</u></u>	<u><u>\$ 3,216,818</u></u>

See independent auditors' report and accompanying notes to the financial statements.

INGAGE GROUP 401(k) PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
ADDITIONS		
Additions to net assets attributed to		
Investment income:		
Return on investments at fair value	\$ 362,226	\$ 461,546
Interest and dividends	<u>119,733</u>	<u>98,645</u>
Total investment income	481,959	560,191
Interest on participant loans	2,008	2,334
Other income	-	17
Contributions:		
Participants	466,980	467,569
Employer	105,376	63,346
Rollovers	<u>40,542</u>	<u>30,748</u>
Total contributions	<u>612,898</u>	<u>561,663</u>
TOTAL ADDITIONS	1,096,865	1,124,205
DEDUCTIONS		
Deductions from net assets attributed to		
Benefits paid to participants	363,663	397,129
Contract administrator fees	<u>22,590</u>	<u>10,487</u>
TOTAL DEDUCTIONS	<u>386,253</u>	<u>407,616</u>
NET INCREASE	710,612	716,589
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>3,216,818</u>	<u>2,500,229</u>
End of year	<u><u>\$ 3,927,430</u></u>	<u><u>\$ 3,216,818</u></u>

See independent auditors' report and accompanying notes to the financial statements.

INGAGE GROUP, CO. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
For The Years Ended December 31, 2020 and 2019

NOTE 1 – DESCRIPTION OF PLAN

The following description of the Ingage Group (the “Company”) 401(k) Plan (the “Plan”) provides only general information. For a more complete description of the Plan’s provisions, refer to the agreement governing the Plan (the “Plan Agreement”).

General

The Plan is a defined contribution plan covering all employees (except excluded classes) of the Company who have completed four months of service. It is subject to the provisions of the Employee Retirement Income Security Act (ERISA) of 1974, as amended. Enrollment in the plan is allowed on the first day the Plan quarter following when the employee becomes eligible to participate.

Contributions

Participants may elect to contribute a specific percentage or dollar amount of compensation, as defined in the Plan Agreement, up to the total annual deferral limit set by law. Participants may also contribute amounts representing distributions from other qualified plans. Additional matching contributions and profit sharing may also be made by the employer at the discretion of the Company’s management. Participants direct the investment of all contributions among various investment options offered by the Plan.

Participant Accounts

Participant accounts are valued on a daily basis based on quoted market prices. Each account is credited with the participant’s contributions, the Company’s matching contributions, and allocations of net investment earnings and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

Vesting

Participants are immediately vested in their contributions, including rollovers, plus actual earnings thereon. Participants are also immediately vested in the Company’s safe harbor matching contributions plus actual earnings thereon. Discretionary Company contributions vest on a 2-6 year graded schedule based on years of continuous service, with 100% vested after six years of service.

Investment Options

Upon enrollment in the Plan, participants may direct contributions among investment choices offered by the Plan. Participants may change their investment options on any business day. There are no non-participant-directed investments in the Plan. All investments are allocated based upon the participants’ elections.

INGAGE GROUP, CO. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
For The Years Ended December 31, 2020 and 2019

NOTE 1 – DESCRIPTION OF PLAN (Continued)

Participant Loans

The Plan permits participants to borrow from their fund accounts up to the maximum established by IRS regulations, generally \$50,000 or 50% of their vested account balance, whichever is less. Loans are secured by the balance in the participant's account and bear interest at one percentage point over the prime interest rate. Principal and interest are paid ratably through payroll deductions over a period not exceeding five years, unless the loan is for purchase of a principal residence, in which case repayment may be extended to a period commensurate with commercial lenders.

Benefits

Distribution benefits are generally payable in the form of either a lump sum amount equal to the value of the participant's vested account balance, or as partial withdrawals according to current laws concerning required distributions. Distributions are allowable in the event of retirement, disability, death, qualified reservist leave, or other employment severance.

Forfeited Accounts

Upon termination of employment, participants forfeit their non-vested balances. Forfeited funds may be used by the plan sponsor to pay Plan administrative expenses or reduce future Company contributions. Unallocated forfeiture balances were \$2,698 and \$0 as of December 31, 2020 and 2019, respectively.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared using the accrual method of accounting.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts of net assets available for benefits and changes therein. Actual results may differ from these estimates.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value, which 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 11 for a discussion of fair value measurements.

The net appreciation or depreciation in the fair value of investments is reflected in the Statements of Changes in Net Assets Available for Benefits and includes realized gains and losses on investments bought and sold and the change in appreciation from one period to the next. 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. Acquisition costs are included in the cost of investments purchased and sales are recorded net of selling expenses.

INGAGE GROUP, CO. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
For The Years Ended December 31, 2020 and 2019

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 value of investment securities will occur in the near term, and those changes could materially affect the amounts reported in the Statement of Net Assets Available for Benefits.

Market conditions may result in an unusually high degree of volatility and increase the risks and short-term liquidity associated with certain investments held by the Plan, which could impact the value of investments after the date of these financial statements.

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The Company absorbs significant costs of Plan administration related to legal, accounting, recordkeeping, and general administration. Investment advisory fees and other expenses related to the administration of the Plan are paid either by the Plan, the Company, or the participants.

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Benefits are recorded when paid.

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In accordance with FASB ASU 2010-25, participant loans are classified as notes receivable for GAAP purposes and measured at the unpaid principal plus accrued but unpaid interest, when such interest is material.

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The Plan's investments (including interest; dividends; and gains and losses on investments bought and sold, as well as held during the year) changed in value by \$481,959 and 560,191 in 2020 and 2019, respectively.

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INGAGE GROUP, CO. 401(k) PLAN
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The Plan allows for transactions with certain parties who may perform services or have fiduciary responsibilities to the Plan, including the Company. Fees and commissions paid by the Plan Sponsor to Fidelity Investments Institutional Operations Company, Inc. for third party administration services totaled \$5,156 and \$3,103 during 2020 and 2019, respectively. \$1,281 and \$1,264 were paid out of the Plan's forfeiture account in 2020 and 2019, respectively. Fees and commissions paid from Plan assets totaled \$22,590 and \$10,487 during 2020 and 2019, respectively. In addition, the Company provides certain accounting and administrative services to the Plan for which no fees are charged.

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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 will become 100% vested in their accounts.

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The Plan has adopted a standardized form of a prototype plan offered by Fidelity Management Trust Company who has represented that the prototype plan qualifies under Section 401(a) of the Internal Revenue Code. The Plan has not received a determination letter specific to the Plan itself. However, the Plan administrator believes the Plan was designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan's tax returns are subject to examination by Federal authorities for a period of three years after the filing deadlines of those returns. Tax returns for the years 2018 to 2020 remain open to examination.

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The Plan has been amended and restated as necessary to comply with recent legislative actions.

NOTE 9 – RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The amounts reported as net assets available for benefits and benefits paid to participants per the financial statements at December 31, 2020 and 2019 are equal to amounts reported on Schedule H of Form 5500. There are no amounts allocated to withdrawing participants recorded on the financial statements that were not included on Schedule H of Form 5500 for benefit claims that have been processed and approved for payment prior to December 31 but not yet paid as of that date.

INGAGE GROUP, CO. 401(k) PLAN
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NOTE 10 – INFORMATION PREPARED AND CERTIFIED BY PLAN TRUSTEE

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103- 8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity Management Trust Company, the trustee of the Plan, and National Financial Services, Inc., the previous trustee of the Plan, have certified as to the completeness and accuracy of all investments reflected on the accompanying statements of net assets available for benefits as of December 31, 2020 and 2019, Note 3, and the supplemental Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2020, and the related investment activity reflected in the statement of changes in net assets available for benefits for the years ended December 31, 2020 and 2019. Accordingly, as permitted under this election, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to this information, except for comparing such information to the information included in the Plan's financial statements and supplemental schedule.

NOTE 11 – FAIR VALUE MEASUREMENTS

SFAS 157 establishes a framework for measuring fair value which provides a 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 I measurements) and the lowest priority to unobservable inputs (level III measurements). The three levels of the fair value hierarchy under SFAS 157 are described as follows:

- | | |
|-----------|---|
| Level I | 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 II | <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 III | Inputs to the valuation methodology are unobservable and significant to the fair value measurement. |

INGAGE GROUP, CO. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
For The Years Ended December 31, 2020 and 2019

NOTE 11 – FAIR VALUE MEASUREMENTS (Continued)

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 assets measured at fair value.

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

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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.

The following table presents, by level within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2020.

	Level I	Level II	Level III	Total
Self-directed investment account:				
Mutual funds	\$ 3,867,739	\$ -	\$ -	\$ 3,867,739
Total self-directed investment accounts	<u>3,867,739</u>	<u>-</u>	<u>-</u>	<u>3,867,739</u>
Total Investments	<u>\$ 3,867,739</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,867,739</u>

The following table presents, by level within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2019.

	Level I	Level II	Level III	Total
Self-directed investment account:				
Mutual funds	\$ 3,173,642	\$ -	\$ -	\$ 3,173,642
Total self-directed investment accounts	<u>3,173,642</u>	<u>-</u>	<u>-</u>	<u>3,173,642</u>
Total Investments	<u>\$ 3,173,642</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,173,642</u>

INGAGE GROUP, CO. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
For The Years Ended December 31, 2020 and 2019

NOTE 12 – SUBSEQUENT EVENTS

Management reviews events and transactions occurring subsequent to the date of the financial statements for matters requiring potential recognition or disclosure in the financial statements. The Company has evaluated subsequent events through May 17, 2021, the date the financial statements were available to be issued.

As a result of the spread of COVID-19 coronavirus, economic uncertainties have arisen which have resulted in volatility in financial markets. The potential economic impact brought by, and the duration of, COVID-19 is difficult to assess or predict and will depend on future developments that are highly uncertain and cannot be predicted.

SUPPLEMENTAL INFORMATION

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR

Schedule H, line 4i

For the Year Ended December 31, 2020

Plan Name: INGAGE GROUP 401(k) PLAN

Plan EIN: 27-3889959

(a)	(b) Identity of Issue	(c) Description	(d) Cost	(e) Current Value
*	Fidelity Balanced Fund Class K	Mutual Fund	**	90,295
*	Fidelity 500 Index Fund	Mutual Fund	**	109,929
*	Fidelity Mid Cap Index Fund	Mutual Fund	**	61,195
*	Fidelity Small Cap Index Fund	Mutual Fund	**	28,966
*	Fidelity Government Money Market Fund - Class K6	Mutual Fund	**	38,692
	GuideStone Funds Equity Index Institutional	Mutual Fund	**	178,447
	PIMCO International Bond Fund (U.S. Dollar-Hedged)	Mutual Fund	**	130,718
	Morgan Stanley Institutional Fund Trust Core Plus Fixed Income	Mutual Fund	**	149,387
	Parnassus Mid Cap Fund	Mutual Fund	**	120,680
	Lord Abbett High Yield Fund Class R6	Mutual Fund	**	267,229
	Lord Abbett Total Return Fund Class R6	Mutual Fund	**	106,075
	Lord Abbett Bond Debenture Fund Class R6	Mutual Fund	**	6,403
	ClearBridge Large Cap Growth Fund Class I	Mutual Fund	**	473,046
	DFA International Value Portfolio Institutional Class	Mutual Fund	**	249,478
	Putnam Equity Income Fund Class Y	Mutual Fund	**	453,420
	Vanguard International Growth Fund Admiral Shares	Mutual Fund	**	335,976
	American Funds New Perspective Fund Class R5	Mutual Fund	**	33,056
	MFS Mid Cap Value Fund Class R6	Mutual Fund	**	618
	Delaware Small Cap Value Fund Institutional Class	Mutual Fund	**	182,860
	Federated MDT Small Cap Growth Fund	Mutual Fund	**	281,052
	Davis Real Estate Fund Class Y	Mutual Fund	**	169,825
	AB Relative Value Fund Class A	Mutual Fund	**	49,705
	PGIM Short-Term Corporate Bond Fund Class R6	Mutual Fund	**	83,281
	Carillon Eagle Mid Cap Growth Fund	Mutual Fund	**	26,294
	Invesco Oppenheimer Senior Floating Rate Fund Class Y	Mutual Fund	**	75,701
	PIMCO StocksPlus International Fund (U.S. Dollar Hedged)	Mutual Fund	**	544
	Invesco Oppenheimer Developing Markets Fund Class R6	Mutual Fund	**	164,867
			<u>\$ -</u>	<u>\$ 3,867,739</u>
*	Participant loans	4.25-6.5% interest	<u>\$ -</u>	<u>\$ 59,691</u>
*	Represents party-in-interest			
**	Cost omitted for participant-directed investments			

See independent auditors' report and accompanying notes to the financial statements.

INGAGE GROUP 401(k) PLAN

**Audited Financial Statements
and Supplemental Schedule**

December 31, 2020 and 2019

INGAGE GROUP 401(k) PLAN

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CERTIFIED PUBLIC ACCOUNTANTS, INC.

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Ingage Group 401(k) Plan
Cincinnati, OH

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Ingage Group 401(k) Plan, which comprise the statements of net assets available for benefits as of December 31, 2020 and 2019 and the related statements of changes in net assets available for benefits for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Notes 3 and 11, 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 and for the year ended December 31, 2020 that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter – Supplemental Schedules

The supplemental Schedule of Assets Held for Investment Purposes as of December 31, 2020 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

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

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

Sheldon Reder CPAs

Sheldon Reder CPAs
Cincinnati, OH
May 17, 2021

INGAGE GROUP 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
As of December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
ASSETS		
Investments at fair value	\$ 3,867,739	\$ 3,173,642
Receivables		
Participant loans	<u>59,691</u>	<u>43,176</u>
TOTAL ASSETS	<u>3,927,430</u>	<u>3,216,818</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 3,927,430</u></u>	<u><u>\$ 3,216,818</u></u>

See independent auditors' report and accompanying notes to the financial statements.

INGAGE GROUP 401(k) PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
ADDITIONS		
Additions to net assets attributed to		
Investment income:		
Return on investments at fair value	\$ 362,226	\$ 461,546
Interest and dividends	<u>119,733</u>	<u>98,645</u>
Total investment income	481,959	560,191
Interest on participant loans	2,008	2,334
Other income	-	17
Contributions:		
Participants	466,980	467,569
Employer	105,376	63,346
Rollovers	<u>40,542</u>	<u>30,748</u>
Total contributions	<u>612,898</u>	<u>561,663</u>
TOTAL ADDITIONS	1,096,865	1,124,205
DEDUCTIONS		
Deductions from net assets attributed to		
Benefits paid to participants	363,663	397,129
Contract administrator fees	<u>22,590</u>	<u>10,487</u>
TOTAL DEDUCTIONS	<u>386,253</u>	<u>407,616</u>
NET INCREASE	710,612	716,589
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>3,216,818</u>	<u>2,500,229</u>
End of year	<u><u>\$ 3,927,430</u></u>	<u><u>\$ 3,216,818</u></u>

See independent auditors' report and accompanying notes to the financial statements.

INGAGE GROUP, CO. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
For The Years Ended December 31, 2020 and 2019

NOTE 1 – DESCRIPTION OF PLAN

The following description of the Ingage Group (the “Company”) 401(k) Plan (the “Plan”) provides only general information. For a more complete description of the Plan’s provisions, refer to the agreement governing the Plan (the “Plan Agreement”).

General

The Plan is a defined contribution plan covering all employees (except excluded classes) of the Company who have completed four months of service. It is subject to the provisions of the Employee Retirement Income Security Act (ERISA) of 1974, as amended. Enrollment in the plan is allowed on the first day the Plan quarter following when the employee becomes eligible to participate.

Contributions

Participants may elect to contribute a specific percentage or dollar amount of compensation, as defined in the Plan Agreement, up to the total annual deferral limit set by law. Participants may also contribute amounts representing distributions from other qualified plans. Additional matching contributions and profit sharing may also be made by the employer at the discretion of the Company’s management. Participants direct the investment of all contributions among various investment options offered by the Plan.

Participant Accounts

Participant accounts are valued on a daily basis based on quoted market prices. Each account is credited with the participant’s contributions, the Company’s matching contributions, and allocations of net investment earnings and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

Vesting

Participants are immediately vested in their contributions, including rollovers, plus actual earnings thereon. Participants are also immediately vested in the Company’s safe harbor matching contributions plus actual earnings thereon. Discretionary Company contributions vest on a 2-6 year graded schedule based on years of continuous service, with 100% vested after six years of service.

Investment Options

Upon enrollment in the Plan, participants may direct contributions among investment choices offered by the Plan. Participants may change their investment options on any business day. There are no non-participant-directed investments in the Plan. All investments are allocated based upon the participants’ elections.

INGAGE GROUP, CO. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
For The Years Ended December 31, 2020 and 2019

NOTE 1 – DESCRIPTION OF PLAN (Continued)

Participant Loans

The Plan permits participants to borrow from their fund accounts up to the maximum established by IRS regulations, generally \$50,000 or 50% of their vested account balance, whichever is less. Loans are secured by the balance in the participant's account and bear interest at one percentage point over the prime interest rate. Principal and interest are paid ratably through payroll deductions over a period not exceeding five years, unless the loan is for purchase of a principal residence, in which case repayment may be extended to a period commensurate with commercial lenders.

Benefits

Distribution benefits are generally payable in the form of either a lump sum amount equal to the value of the participant's vested account balance, or as partial withdrawals according to current laws concerning required distributions. Distributions are allowable in the event of retirement, disability, death, qualified reservist leave, or other employment severance.

Forfeited Accounts

Upon termination of employment, participants forfeit their non-vested balances. Forfeited funds may be used by the plan sponsor to pay Plan administrative expenses or reduce future Company contributions. Unallocated forfeiture balances were \$2,698 and \$0 as of December 31, 2020 and 2019, respectively.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared using the accrual method of accounting.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts of net assets available for benefits and changes therein. Actual results may differ from these estimates.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value, which 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 11 for a discussion of fair value measurements.

The net appreciation or depreciation in the fair value of investments is reflected in the Statements of Changes in Net Assets Available for Benefits and includes realized gains and losses on investments bought and sold and the change in appreciation from one period to the next. 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. Acquisition costs are included in the cost of investments purchased and sales are recorded net of selling expenses.

INGAGE GROUP, CO. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
For The Years Ended December 31, 2020 and 2019

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INGAGE GROUP, CO. 401(k) PLAN
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For The Years Ended December 31, 2020 and 2019

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NOTE 7 – TAX STATUS

The Plan has adopted a standardized form of a prototype plan offered by Fidelity Management Trust Company who has represented that the prototype plan qualifies under Section 401(a) of the Internal Revenue Code. The Plan has not received a determination letter specific to the Plan itself. However, the Plan administrator believes the Plan was designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

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INGAGE GROUP, CO. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
For The Years Ended December 31, 2020 and 2019

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SFAS 157 establishes a framework for measuring fair value which provides a 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 I measurements) and the lowest priority to unobservable inputs (level III measurements). The three levels of the fair value hierarchy under SFAS 157 are described as follows:

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INGAGE GROUP, CO. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
For The Years Ended December 31, 2020 and 2019

NOTE 11 – FAIR VALUE MEASUREMENTS (Continued)

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 assets measured at fair value.

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

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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.

The following table presents, by level within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2020.

	Level I	Level II	Level III	Total
Self-directed investment account:				
Mutual funds	\$ 3,867,739	\$ -	\$ -	\$ 3,867,739
Total self-directed investment accounts	<u>3,867,739</u>	<u>-</u>	<u>-</u>	<u>3,867,739</u>
Total Investments	<u>\$ 3,867,739</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,867,739</u>

The following table presents, by level within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2019.

	Level I	Level II	Level III	Total
Self-directed investment account:				
Mutual funds	\$ 3,173,642	\$ -	\$ -	\$ 3,173,642
Total self-directed investment accounts	<u>3,173,642</u>	<u>-</u>	<u>-</u>	<u>3,173,642</u>
Total Investments	<u>\$ 3,173,642</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,173,642</u>

INGAGE GROUP, CO. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
For The Years Ended December 31, 2020 and 2019

NOTE 12 – SUBSEQUENT EVENTS

Management reviews events and transactions occurring subsequent to the date of the financial statements for matters requiring potential recognition or disclosure in the financial statements. The Company has evaluated subsequent events through May 17, 2021, the date the financial statements were available to be issued.

As a result of the spread of COVID-19 coronavirus, economic uncertainties have arisen which have resulted in volatility in financial markets. The potential economic impact brought by, and the duration of, COVID-19 is difficult to assess or predict and will depend on future developments that are highly uncertain and cannot be predicted.

SUPPLEMENTAL INFORMATION

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR

Schedule H, line 4i

For the Year Ended December 31, 2020

Plan Name: INGAGE GROUP 401(k) PLAN

Plan EIN: 27-3889959

(a)	(b) Identity of Issue	(c) Description	(d) Cost	(e) Current Value
*	Fidelity Balanced Fund Class K	Mutual Fund	**	90,295
*	Fidelity 500 Index Fund	Mutual Fund	**	109,929
*	Fidelity Mid Cap Index Fund	Mutual Fund	**	61,195
*	Fidelity Small Cap Index Fund	Mutual Fund	**	28,966
*	Fidelity Government Money Market Fund - Class K6	Mutual Fund	**	38,692
	GuideStone Funds Equity Index Institutional	Mutual Fund	**	178,447
	PIMCO International Bond Fund (U.S. Dollar-Hedged)	Mutual Fund	**	130,718
	Morgan Stanley Institutional Fund Trust Core Plus Fixed Income	Mutual Fund	**	149,387
	Parnassus Mid Cap Fund	Mutual Fund	**	120,680
	Lord Abbett High Yield Fund Class R6	Mutual Fund	**	267,229
	Lord Abbett Total Return Fund Class R6	Mutual Fund	**	106,075
	Lord Abbett Bond Debenture Fund Class R6	Mutual Fund	**	6,403
	ClearBridge Large Cap Growth Fund Class I	Mutual Fund	**	473,046
	DFA International Value Portfolio Institutional Class	Mutual Fund	**	249,478
	Putnam Equity Income Fund Class Y	Mutual Fund	**	453,420
	Vanguard International Growth Fund Admiral Shares	Mutual Fund	**	335,976
	American Funds New Perspective Fund Class R5	Mutual Fund	**	33,056
	MFS Mid Cap Value Fund Class R6	Mutual Fund	**	618
	Delaware Small Cap Value Fund Institutional Class	Mutual Fund	**	182,860
	Federated MDT Small Cap Growth Fund	Mutual Fund	**	281,052
	Davis Real Estate Fund Class Y	Mutual Fund	**	169,825
	AB Relative Value Fund Class A	Mutual Fund	**	49,705
	PGIM Short-Term Corporate Bond Fund Class R6	Mutual Fund	**	83,281
	Carillon Eagle Mid Cap Growth Fund	Mutual Fund	**	26,294
	Invesco Oppenheimer Senior Floating Rate Fund Class Y	Mutual Fund	**	75,701
	PIMCO StocksPlus International Fund (U.S. Dollar Hedged)	Mutual Fund	**	544
	Invesco Oppenheimer Developing Markets Fund Class R6	Mutual Fund	**	164,867
			<u>\$ -</u>	<u>\$ 3,867,739</u>
*	Participant loans	4.25-6.5% interest	<u>\$ -</u>	<u>\$ 59,691</u>
*	Represents party-in-interest			
**	Cost omitted for participant-directed investments			

See independent auditors' report and accompanying notes to the financial statements.