

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 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</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)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>BRISTLECONE 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>01/01/1999</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1999</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/1999</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>BRISTLECONE, INC.</u> <u>10 ALMADEN BOULEVARD, SUITE 990</u> <u>SAN JOSE, CA 95113</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>77-0485545</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>650-386-4000</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>541512</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>77-0485545</u>	2c Plan Sponsor's telephone number <u>650-386-4000</u>	2d Business code (see instructions) <u>541512</u>	
2b Employer Identification Number (EIN) <u>77-0485545</u>					
2c Plan Sponsor's telephone number <u>650-386-4000</u>					
2d Business code (see instructions) <u>541512</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.	10/14/2022	KULASHEKAR RAGHAVAN VASUDEVAN
	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

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v. 210624

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	131
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)	94
a(2) Total number of active participants at the end of the plan year		6a(2)	96
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	38
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	134
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	134
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	96
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	6
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: 2G 2E 2J 2K 2T 3D 2F 2A			
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 2021 Form M-1 annual report. If the plan was not required to file the 2021 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
		2021
		This Form is Open to Public Inspection.
For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan BRISTLECONE 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BRISTLECONE, INC.	D Employer Identification Number (EIN) 77-0485545	

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)

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	19244	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	14019	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.	
BAIRD MID CAP INST - US BANCORP FU 39-0281260	0.06%	
(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.	
BLKRR HLTH SCI OPP I - BNY MELLON 301 BELLEVUE PARKWAY WILMINGTON, DE 19809	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.	
DAVIS FINANCIAL Y - DST ASSET MANA 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.	
FH IS HIGH YLD BD IS - STATE STREE 04-0025081	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.	
METWEST HI YLD BD I - BNY MELLON I 301 BELLEVUE PARKWAY WILMINGTON, DE 19809	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.	
PARNASSUS CORE EQ IS - ULTIMUS FUN 31-1663251	0.10%	

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 2021 This Form is Open to Public Inspection.	
For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021					
A Name of plan BRISTLECONE 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 BRISTLECONE, INC.				D Employer Identification Number (EIN) 77-0485545	
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 04-3022712-024		d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 272102		
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)		

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Schedule D (Form 5500) 2021 v. 201209

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

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

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

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

SCHEDULE H (Form 5500) 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 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan BRISTLECONE 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 BRISTLECONE, INC.	D Employer Identification Number (EIN) 77-0485545	

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	10009468	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	19233	15678
(2) Participant contributions.....	1b(2)	43560	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	2496
(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)	206860	184181
(9) Value of interest in common/collective trusts.....	1c(9)	0	272102
(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)	0	11543142
(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 10279121	12017599
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 10279121	12017599

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.

		(a) Amount	(b) Total
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A) 189110	
	(B) Participants	2a(1)(B) 992120	
	(C) Others (including rollovers).....	2a(1)(C) 129144	
(2)	Noncash contributions.....	2a(2) 0	1310374
(3)	Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	2a(3)	
b	Earnings on investments:		
(1)	Interest:		12593
(A)	Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A) 0	
(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) 12593	
(F)	Other	2b(1)(F) 0	
(G)	Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)	12593
(2)	Dividends: (A) Preferred stock.....	2b(2)(A) 0	619038
	(B) Common stock	2b(2)(B) 0	
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C) 619038	
(D)	Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)	619038
(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)		4057
(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)		1003873
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		2949935
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1176256	
(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)		1176256
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)	1937	
(4) Other.....	2i(4)	33264	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		35201
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1211457
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		1738478
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: **KNAV P.A.**

(2) EIN: **20-2751082**

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		800000
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.)	X		
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.	X		
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 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 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan BRISTLECONE 401(K) PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 BRISTLECONE, INC.	D Employer Identification Number (EIN) 77-0485545

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 84-0467907		
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) 2021
v. 201209

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 _____

Bristlecone 401(k) Plan

Financial Statements

December 31, 2021, and December 31, 2020

KNAV P.A.

Certified Public Accountants
One Lakeside Commons, Suite 850,
990 Hammond Drive NE, Atlanta, GA 30328



America Counts on CPAs

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Report of Independent Auditor

To,
The Participants and the Plan Administrator,
Bristlecone 401(k) Plan

Scope and nature of the ERISA Section 103(a)(3)(c) audit of financial statements for the year ended December 31, 2021

We have performed an audit of the financial statements of Bristlecone 401(k) Plan ("the Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements ("2021 financial statements").

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA ("qualified institution").

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion on the 2021 financial statements

In our opinion, based on our audit and on the procedures performed as described in the auditor's responsibilities for the audit of the 2021 financial statements section —

- the amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the accompanying 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

KNAV P.A.

Certified Public Accountants

One Lakeside Commons, Suite 850, 990 Hammond Drive NE, Atlanta, GA 30328 T 1 678 584 1200 F 1 770 676 6082 E admin@knavcpa.com
2022-238-US

**Basis for opinion on the 2021 financial statements**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (US GAAS). Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the 2021 financial statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of management for the 2021 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, and for 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the plan; and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's responsibilities for the audit of the 2021 financial statements

Except as described in the scope and nature of the ERISA Section 103(a)(3)(C) audit of financial statements for the year ended December 31, 2021, section of our report, our objectives are to obtain reasonable assurance about whether the 2021 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with US GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

KNAV P.A.**Certified Public Accountants**

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2022-238-US



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other matters

Supplemental schedules required by ERISA for the year ended December 31, 2021

The supplemental schedule of Schedule H, Part IV, Line 4i – Schedule of assets held as of December 31, 2021, is presented for purposes of additional analysis and not a required part of the 2021 financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the 2021 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 financial statements or to the 2021 financial statements themselves, and other additional procedures in accordance with US GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and

KNAV P.A.

Certified Public Accountants

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Disclosure under ERISA.

In our opinion -

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Auditors' report on the financial statements for the year ended December 31, 2020

We were engaged to audit the financial statements of the Plan for the year ended December 31, 2020. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated October 04, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the financial statements for the year ended December 31, 2020, and (b) the form and content of the information included in the financial statements for the year ended December 31, 2020, other than that derived from the certified information were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

KNAV P.A.

Atlanta, Georgia.

September 29, 2021

KNAV P.A.

Certified Public Accountants

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Bristlecone 401(k) Plan

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Statements of Net Assets Available for Benefits

		As at	
		December 31, 2021	December 31, 2020
<i>(All amounts in United States Dollars, unless otherwise stated)</i>			
ASSETS			
Interest-bearing cash	(A)	2,496	-
Investments, at fair value:	(B)		
Mutual funds		11,543,142	-
Common/collective trusts		272,102	-
Cash in transit		-	10,009,468
Total investments	(A) + (B)	11,817,740	10,009,468
Receivables:			
Participant contributions		-	43,560
Employer contributions		15,679	19,233
Notes receivable from participants		184,181	206,860
Total receivables		199,860	269,653
Net assets available for benefits		12,017,600	10,279,121
<i>(See accompanying notes to financial statements.)</i>			

Bristlecone 401(k) Plan

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**Statements of Changes in Net Assets
Available for Benefits***(Amounts in United States Dollars, unless otherwise stated)***Additions to net assets attributed to:****Investment income:**

Net appreciation in fair value of mutual funds	1,003,873	965,877
Net appreciation in from common collective trust	4,057	-
Interest and dividend income	619,038	276,563

Total investment gain	1,626,968	1,242,440
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Interest income on participants' loans	12,593	14,283
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Contributions:

Participants	992,120	1,096,289
Employer	189,110	210,611
Rollover	129,144	102,902

Total contributions	1,310,374	1,409,802
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Total additions	2,949,935	2,666,525
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Deductions from net assets attributed to:

Benefits paid to participants	1,176,256	265,175
Corrective distribution	-	1,247
Administrative expenses	35,200	54,376

Total deductions	1,211,456	320,798
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Net increase	1,738,479	2,345,727
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Net assets available for benefits:

Beginning of the year	10,279,121	7,933,394
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End of the year	12,017,600	10,279,121
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(See accompanying notes to financial statements.)

Bristlecone 401(k) Plan

Financial Statements

December 31, 2021, and December 31, 2020

Notes to Financial Statements

(All amounts are in United States Dollars, unless otherwise stated)

NOTE 1: DESCRIPTION OF PLAN

The following description of the Bristlecone 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.

General

The Plan is a defined contribution plan that was established on January 1, 1999, by Bristlecone, Inc. (“the Company” or “Plan administrator”) covering all eligible employees of the Company as defined in the Plan agreement. Certain classes of employees as defined in the Plan agreement are excluded from plan participation. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

A Plan Committee (“the Committee”) manages the operation and administration of the Plan, including the appropriateness of the Plan’s investment offerings and investment performance. The Company has contracted with Fidelity Management Trust Company to act as trustee, third-party plan administrator and recordkeeper for the year ended December 31, 2021, and Great-West Trust Company, LLC/Empower Retirement and with Great-West Life & Annuity Insurance Company/Empower Retirement (collectively referred to as “Great-West” or “Custodian”) to act as custodian and record-keeper for the year ended December 31, 2020. Certain Company personnel serve as Plan trustees.

Change in Custodian, third-party plan administrator and recordkeeper

On December 11, 2020, the Company contracted with Fidelity Management Trust Company (“Fidelity”) to act as trustee, third-party plan administrator and recordkeeper with an effective date of January 01, 2021. As of December 31, 2020, all the investments were liquidated to cash and transferred to Fidelity.

Contributions

Each year, participants may elect to defer pretax contributions or Roth 401(k) deferrals to the plan by an amount of eligible annual compensation as defined in the Plan agreement, not to exceed the maximum statutory amount. Participants who are age 50 or older can elect to make catch-up contributions to the Plan, not to exceed the maximum statutory amount. Participants may also contribute amounts representing distributions from other qualified eligible plans.

The Plan allows for an employer discretionary matching and/ or an employer discretionary non-elective contribution, subject to certain eligibility requirements. For 2021 and 2020 the Company matched the lesser of 50% of a participant’s salary deferrals or 2.50% of eligible compensation, up to an annual maximum of \$3,500 per participant. For the year ended 2021 the Company made matching contributions in the amount of \$189,110 of which \$17,812 was funded by forfeitures and with \$15,679 was a receivable as of December 31, 2021, which was funded in January 2022. For the year ended 2020 the Company made matching contributions in the amount of \$210,611 of which \$14,992 was funded by forfeitures and \$19,233 was a receivable as of December 31, 2020, which was funded in January 2021. No discretionary non-elective contribution was made for 2021 and 2020.

Bristlecone 401(k) Plan

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Participant accounts

Each participant's account is credited or charged with the participant's contribution, the Company's discretionary matching contribution, an allocation of the discretionary non-elective contribution (if any), plan earnings and losses, and plan expenses as applicable to the Plan. Allocations of the discretionary non-elective contribution are based on participant compensation. Allocations of plan earnings and losses are based on individual participant investment choices. All contributions/investments are participant directed. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Certain investment and fund fees are charged to the funds and are included in plan investment income and losses and charged to participant accounts. Participants should refer to the funds' prospectuses for further information on these fees.

Vesting

Participants are 100% vested in their contributions and rollover amounts plus actual earnings thereon. Vesting in the Company's discretionary matching contributions and discretionary non-elective contributions, and related earnings is based on years of credited service as follows:

Years of service	Percentage
0	0%
1	33.33%
2	66.66%
3	100%

Participants become fully vested in the event of death, disability, normal retirement age, or plan termination.

Notes receivable from participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of the lesser of \$50,000 or 50% of their vested account balance, reduced by the participant's highest outstanding loan balance in the previous twelve months and the existing loan balance. Three outstanding notes per participant are permitted at any given time. The notes are secured by the balance in the participant's account and bear interest at rates which are commensurate with prevailing rates as determined by the Plan administrator. Outstanding notes receivable from participants carry interest rates which range from 4.25% to 7.50%. Principal and interest are paid ratably through payroll deductions. The notes must be repaid within a five-year period unless it is used for the purchase of a principal residence in which case the maximum repayment period may be longer. The Plan administrator establishes the specific terms and conditions of such notes.

Payment of benefits

Upon the satisfaction of certain distributable events, participants or their beneficiaries may elect to receive their vested account balance and are paid in accordance with plan provisions. The Plan allows for automatic distribution of terminated participant balances between \$1,000 and \$5,000 to an IRA rollover account.

Forfeited accounts

Forfeited non-vested employer matching and employer nonelective accounts can be used to pay plan expenses, reduce employer contributions, or restore forfeited account balances of rehires who are eligible

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for a restoration of forfeitures. As of December 31, 2021, and December 31, 2020, the non-vested forfeited accounts totaled to \$2,496 and \$17,474, respectively. Forfeitures of terminated employees' non-vested accounts totaled \$NIL during the year 2021 and \$11,292 during the year 2020. During the years ended December 31, 2021, and December 31, 2020, \$17,812 and \$14,992, respectively, were used to reduce employer contributions.

NOTE 2: SUMMARY OF ACCOUNTING POLICIES

Basis of accounting

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

Use of estimates in financial statements

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

Investment valuation and income recognition

Investments in mutual funds (registered investment companies) and common/collective trusts are valued at fair value, as provided by the trustee. Net appreciation in the fair value of investments represents the change in fair value, during the period, including realized and unrealized gains and losses. 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 5 for discussion of fair value measurements.

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

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2021, and December 31, 2020. Delinquent participant notes are recorded as distributions on the basis of the terms of the Plan agreement.

Excess contributions payable

Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service ("IRS") are recorded as a liability. As of December 31, 2021, and December 31, 2020, there were no material contributions payable.

Corrective distributions

Amounts paid to participants for contributions in excess of amounts allowed by the Internal Revenue Service ("IRS") are recorded as corrective distributions. For the year ended December 31, 2021, corrective distributions amounted to \$NIL (December 31, 2020: \$1,247).

Bristlecone 401(k) Plan

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Plan expenses

Some expenses incurred for administering the Plan are paid by the Company and these amounts are excluded from the Plan's financial statements. Asset and fund fees are recorded as a reduction of investment income and charged to participant accounts. Certain distribution fees and participant note fees are paid by participants, as applicable. Investment advisory/broker and some third-party administrator fees are paid by the Plan.

	Year ended December 31, 2021	Year ended December 31, 2020
Investment advisory and management fees	35,200	54,376
Total	35,200	54,376

Payment of benefits

Benefits are recorded when paid.

Basis of fair value measurements

The framework for measuring fair value 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) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under Financial Accounting Standards Board (FASB) Accounting Standard Update (ASU) Subtopic 820-10 are described as follows:

Level 1 - Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan can access at the measurement date.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- 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. 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 that are unobservable inputs for the asset or liability.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2021, and December 31, 2020.

Cash in transit: Valued at the carrying value, which approximates fair value due to the short-term nature of such investments.

Common/collective trusts: Units held in common/collective trusts ("CCT") are valued using the NAV practical expedient of the CCT as reported by the issuer of the CCT. The NAV practical expedient is based on the fair value of the underlying assets owned by the CCT, minus its liabilities, and then divided by the number of units outstanding. The CCT may be redeemed at NAV daily without restrictions.

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

NOTE 3 - RISKS AND UNCERTAINTIES

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

NOTE 4 - INFORMATION CERTIFIED BY TRUSTEE/CUSTODIAN (UNAUDITED)

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by the trustee/custodian, except for comparing such information certified by the trustee/custodian to information included in the Plan's financial statements for the years ended December 31, 2021, and December 31, 2020, and supplemental schedule for the year ended December 31, 2021:

		As at	
		December 31, 2021	December 31, 2020
Interest-bearing cash	(A)	2,496	-
Investments at fair value:	(B)		
Mutual funds		11,543,142	-
Common/collective trusts		272,102	-
Cash in transit		-	10,009,468
Investments as certified by trustee/custodian (unaudited)*	(A)+(B)	11,817,740	10,009,468

Transactions during the year

Net appreciation in fair value of mutual funds	1,003,873	965,877
Net appreciation in from common collective trust	4,057	-
Interest and dividend income	619,038	276,563

*Refer note 7 for reconciliation with schedule H, form 5500

NOTE 5: FAIR VALUE MEASUREMENTS

The valuation methods described in significant accounting policy "Basis of fair value measurement" 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.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2021, and December 31, 2020. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

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Description	Amount (\$)	<u>December 31, 2021</u>			
		Quoted in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Others*
Interest-bearing cash	2,496	2,496	-	-	-
Mutual funds	11,543,142	11,543,142	-	-	-
Common/collective trusts	272,102	-	-	-	272,102
Total investments	11,817,740	11,545,638	-	-	272,102

*Assets measured at net asset value (NAV) and therefore excluded from the fair value hierarchy.

Description	Amount (\$)	<u>December 31, 2020</u>			
		Quoted in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Others
Cash in transit	10,009,468	10,009,468	-	-	-
Total investments	10,009,468	10,009,468	-	-	-

NOTE 6: INVESTMENTS

A schedule of the fair value of individual investments that comprised 5% or more of the Plan's net assets available for benefits at December 31, 2021, and December 31, 2020, is as follows:

Fund name	<u>2021</u>		<u>2020</u>	
	Amount in \$	%	Amount in \$	%
Fidelity 500 Index Fund	1,298,920	11	*	*
Fidelity Freedom Index 2035 Fund Institutional Premium Class	1,151,502	10	*	*
Fidelity Freedom Index 2030 Fund Institutional Premium Class	791,969	7	*	*
Fidelity Freedom Index 2045 Fund Institutional Premium Class	704,421	6	*	*
Fidelity Freedom Index 2025 Fund Institutional Premium Class	649,791	5	*	*
Columbia Global Technology Growth Fund Institutional 3 Class	610,672	5	*	*
T. Rowe Price Blue Chip Growth Fund I Class	580,588	5	*	*
iShares MSCI Total International Index Fund Class K	546,553	5	*	*

*As of December 31, 2020, all the investments were liquidated to cash and transferred to Fidelity.

During the year ended December 31, 2021, and year ended December 31, 2020, the Plan's investments (including gains and losses of investments bought, sold, and held during the year) appreciated in value as follows:

Bristlecone 401(k) Plan

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December 31, 2021, and December 31, 2020

	Year ended	
	December 31, 2021	December 31, 2020
Net appreciation in fair value of mutual funds	1,003,873	965,877
Net appreciation in from common collective trust	4,057	-
Interest and dividend income	631,631	276,563

NOTE 7: RECONCILIATION OF INFORMATION CERTIFIED BY TRUSTEE/CUSTODIAN (UNAUDITED) TO FORM 5500

	2021
Investment balance as certified by trustee (<i>unaudited</i>) - 'refer note 4'	11,817,740
Add: Notes receivable from participants	184,181
Add: Contribution receivable from employer	15,679
Investment balance as per Schedule H, Form 5500	12,017,600
	2020
Investment balance as certified by Custodian (<i>unaudited</i>)- 'refer note 4'	10,009,468
Add: Notes receivable from participants	206,860
Add: Contribution receivable from participants	43,560
Add: Contribution receivable from employer	19,233
Investment balance as per Schedule H, Form 5500	10,279,121

NOTE 8: PARTY-IN-INTEREST AND RELATED PARTY TRANSACTIONS

Plan investments are managed by Fidelity Management Trust Company for the year ended December 31, 2021, and Great-West for the year ended December 31, 2020. Any purchases and sales of these investments are performed in the open market at fair value. Fees are paid by the Plan to Fidelity Management Trust Company and Great-West for investment management services, for certain participant plan transaction fees and for recordkeeping services. Investment advisory fees and some third-party administrator fees were paid by the Plan. The Plan has other service providers. Party-in-interest transactions also include loans made to participants.

All these transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

NOTE 9: PLAN TERMINATION AND/ OR MODIFICATION

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.

NOTE 10: INCOME TAX STATUS

For the year December 31, 2021, the Plan sponsor entered into a non-standardized adoption agreement of the *FMR LLC Prototype Non-Standardized Pre-Approved Profit-Sharing Plan* ("the prototype plan"). The prototype plan received a favorable opinion letter from the Internal Revenue Service ("IRS") on June 30, 2020, which stated that the prototype plan and related trust were designed in

Bristlecone 401(k) Plan

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accordance with applicable sections of the IRC. For the year December 31, 2020, the Plan Sponsor entered into a non-standardized adoption agreement of the *DATAIR EMPLOYEE BENEFIT SYSTEMS INC., Prototype Non-Standardized Profit-Sharing Plan* (the prototype plan). The prototype plan received a favorable opinion letter from the Internal Revenue Service (IRS) on March 31, 2014, which stated that the prototype plan and related trust were designed in accordance with applicable sections of the IRC. It is the opinion of the Plan trustees and the Plan's attorney that the Plan is in compliance with all applicable laws and regulations.

U.S. generally accepted accounting principles require plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2021, and December 31, 2020, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 11: IMPACT OF COVID-19

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) emerged globally. Global financial markets have experienced significant volatility resulting from the spread of COVID-19. The extent of the impact of COVID-19 on the Plan's net assets available for benefits, contributions and benefit obligations will depend on future developments, including the duration and continued spread of the outbreak.

NOTE 12: CARES ACT PROVISIONS

On March 27, 2020, Congress passed the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The CARES Act provided temporary relief for retirement plan sponsors and their participants with respect to employer contributions, distributions, and participant loans. The provisions of the CARES Act may be effective and operationalized immediately, prior to amending the plan document.

Plan management has adopted certain relief provisions included in the CARES Act; however, its future effects on the Plan's net assets available for benefits and changes in net assets available for benefits are uncertain. The Plan will formally be amended by the end of the 2022 plan year.

NOTE 13: SUBSEQUENT EVENTS

The Plan evaluated all events and transactions that occurred after December 31, 2021, through the date the financial statements were available to be issued. Based on the evaluation, the Plan is not aware of any events or transactions that would require recognition or disclosure in the financial statements.

Bristlecone 401(k) Plan

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December 31, 2021, and December 31, 2020

Supplemental Schedule

Plan Sponsor: Bristlecone, Inc.

EIN: 77-0485545

Plan Number: 001

- Schedule H, Part IV, Line 4i – Schedule of assets held as of December 31, 2021*

Investments	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Amount (\$)
Fidelity Government Money Market Fund Class K6	Interest-bearing cash	2,496
Fidelity 500 Index Fund	Mutual funds	1,298,920
Fidelity Freedom Index 2035 Fund Institutional Premium Class	Mutual funds	1,151,502
Fidelity Freedom Index 2030 Fund Institutional Premium Class	Mutual funds	791,969
Fidelity Freedom Index 2045 Fund Institutional Premium Class	Mutual funds	704,421
Fidelity Freedom Index 2025 Fund Institutional Premium Class	Mutual funds	649,791
Columbia Global Technology Growth Fund Institutional 3 Class	Mutual funds	610,672
T. Rowe Price Blue Chip Growth Fund I Class	Mutual funds	580,588
iShares MSCI Total International Index Fund Class K	Mutual funds	546,553
Baird Mid Cap Growth Fund Institutional Class	Mutual funds	466,770
BlackRock Health Sciences Opportunities Portfolio Institutional Shares	Mutual funds	441,789
Fidelity Freedom Index 2040 Fund Institutional Premium Class	Mutual funds	401,410
Fidelity Mid Cap Index Fund	Mutual funds	377,425
Putnam Large Cap Value Fund Class R6	Mutual funds	371,100
Janus Henderson Venture Fund Class N	Mutual funds	311,102
Managed Income Portfolio Class 2	Common /collective trusts	272,102
American Funds New Perspective Fund® Class R-6	Mutual funds	261,395
Fidelity Small Cap Index Fund	Mutual funds	255,053
Fidelity Freedom Index 2050 Fund Institutional Premium Class	Mutual funds	239,611
Fidelity U.S. Bond Index Fund	Mutual funds	202,359
Fidelity Freedom Index Income Fund Institutional Premium Class	Mutual funds	181,352
Fidelity International Capital Appreciation K6 Fund	Mutual funds	176,456
Parnassus Core Equity Fund - Institutional Shares	Mutual funds	172,001
Fidelity Freedom Index 2055 Fund Institutional Premium Class	Mutual funds	157,746

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Investments	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Amount (\$)
PIMCO RAE PLUS Small Fund Institutional Class	Mutual funds	155,731
American Century Mid Cap Value Fund R6 Class	Mutual funds	109,470
Fidelity Small Cap Value Index Fund	Mutual funds	107,738
DFA Real Estate Securities Portfolio Institutional Class	Mutual funds	99,263
Fidelity Emerging Markets Index Fund	Mutual funds	98,554
Fidelity Freedom Index 2020 Fund Institutional Premium Class	Mutual funds	90,192
Fidelity Freedom Index 2015 Fund Institutional Premium Class	Mutual funds	84,459
Davis Financial Fund Class Y	Mutual funds	74,898
Fidelity Select Materials Portfolio	Mutual funds	71,242
Fidelity Freedom Index 2060 Fund Institutional Premium Class	Mutual funds	62,517
Fidelity Multi-Asset Index Fund	Mutual funds	60,978
American Funds New World Fund® Class R-6	Mutual funds	58,303
Federated Hermes Institutional High Yield Bond Fund Institutional Shares	Mutual funds	48,667
PIMCO Income Fund Institutional Class	Mutual funds	48,443
Fidelity Mid Cap Growth Index Fund	Mutual funds	20,840
Metropolitan West High Yield Bond Fund Class Institutional	Mutual funds	1,445
Fidelity Freedom Index 2065 Fund Institutional Premium Class	Mutual funds	417
Total investments		11,817,740

Notes receivable from participants **

Loan notes	Interest rates ranging from 4.25% to 7.50%, with various maturities	184,181
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*Other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because there is no information to report.

**Party in interest as defined by ERISA.

The above information has been certified by Fidelity Management Trust Company, to be complete and accurate to the best of their knowledge.

See Report of Independent Auditor.

Bristlecone 401(k) Plan

Financial Statements

December 31, 2021, and December 31, 2020

KNAV P.A.

Certified Public Accountants
One Lakeside Commons, Suite 850,
990 Hammond Drive NE, Atlanta, GA 30328



America Counts on CPAs

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Report of Independent Auditor

To,
The Participants and the Plan Administrator,
Bristlecone 401(k) Plan

Scope and nature of the ERISA Section 103(a)(3)(c) audit of financial statements for the year ended December 31, 2021

We have performed an audit of the financial statements of Bristlecone 401(k) Plan ("the Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements ("2021 financial statements").

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA ("qualified institution").

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion on the 2021 financial statements

In our opinion, based on our audit and on the procedures performed as described in the auditor's responsibilities for the audit of the 2021 financial statements section —

- the amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the accompanying 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

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2022-238-US

**Basis for opinion on the 2021 financial statements**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (US GAAS). Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the 2021 financial statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of management for the 2021 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, and for 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the plan; and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's responsibilities for the audit of the 2021 financial statements

Except as described in the scope and nature of the ERISA Section 103(a)(3)(C) audit of financial statements for the year ended December 31, 2021, section of our report, our objectives are to obtain reasonable assurance about whether the 2021 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with US GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

KNAV P.A.**Certified Public Accountants**

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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other matters

Supplemental schedules required by ERISA for the year ended December 31, 2021

The supplemental schedule of Schedule H, Part IV, Line 4i – Schedule of assets held as of December 31, 2021, is presented for purposes of additional analysis and not a required part of the 2021 financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the 2021 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 financial statements or to the 2021 financial statements themselves, and other additional procedures in accordance with US GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and

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Certified Public Accountants

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Disclosure under ERISA.

In our opinion -

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Auditors' report on the financial statements for the year ended December 31, 2020

We were engaged to audit the financial statements of the Plan for the year ended December 31, 2020. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated October 04, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the financial statements for the year ended December 31, 2020, and (b) the form and content of the information included in the financial statements for the year ended December 31, 2020, other than that derived from the certified information were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

KNAV P.A.

Atlanta, Georgia.

September 29, 2021

KNAV P.A.

Certified Public Accountants

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Bristlecone 401(k) Plan

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Financial Statements

Bristlecone 401(k) Plan

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Statements of Net Assets Available for Benefits

		As at	
		December 31, 2021	December 31, 2020
<i>(All amounts in United States Dollars, unless otherwise stated)</i>			
ASSETS			
Interest-bearing cash	(A)	2,496	-
Investments, at fair value:	(B)		
Mutual funds		11,543,142	-
Common/collective trusts		272,102	-
Cash in transit		-	10,009,468
Total investments	(A) + (B)	11,817,740	10,009,468
Receivables:			
Participant contributions		-	43,560
Employer contributions		15,679	19,233
Notes receivable from participants		184,181	206,860
Total receivables		199,860	269,653
Net assets available for benefits		12,017,600	10,279,121
<i>(See accompanying notes to financial statements.)</i>			

Bristlecone 401(k) Plan

Financial Statements

December 31, 2021, and December 31, 2020

**Statements of Changes in Net Assets
Available for Benefits***(Amounts in United States Dollars, unless otherwise stated)***Additions to net assets attributed to:****Investment income:**

Net appreciation in fair value of mutual funds	1,003,873	965,877
Net appreciation in from common collective trust	4,057	-
Interest and dividend income	619,038	276,563

Total investment gain	1,626,968	1,242,440
------------------------------	------------------	------------------

Interest income on participants' loans	12,593	14,283
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Contributions:

Participants	992,120	1,096,289
Employer	189,110	210,611
Rollover	129,144	102,902

Total contributions	1,310,374	1,409,802
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Total additions	2,949,935	2,666,525
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Deductions from net assets attributed to:

Benefits paid to participants	1,176,256	265,175
Corrective distribution	-	1,247
Administrative expenses	35,200	54,376

Total deductions	1,211,456	320,798
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Net increase	1,738,479	2,345,727
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Net assets available for benefits:

Beginning of the year	10,279,121	7,933,394
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End of the year	12,017,600	10,279,121
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(See accompanying notes to financial statements.)

Bristlecone 401(k) Plan

Financial Statements

December 31, 2021, and December 31, 2020

Notes to Financial Statements

(All amounts are in United States Dollars, unless otherwise stated)

NOTE 1: DESCRIPTION OF PLAN

The following description of the Bristlecone 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.

General

The Plan is a defined contribution plan that was established on January 1, 1999, by Bristlecone, Inc. (“the Company” or “Plan administrator”) covering all eligible employees of the Company as defined in the Plan agreement. Certain classes of employees as defined in the Plan agreement are excluded from plan participation. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

A Plan Committee (“the Committee”) manages the operation and administration of the Plan, including the appropriateness of the Plan’s investment offerings and investment performance. The Company has contracted with Fidelity Management Trust Company to act as trustee, third-party plan administrator and recordkeeper for the year ended December 31, 2021, and Great-West Trust Company, LLC/Empower Retirement and with Great-West Life & Annuity Insurance Company/Empower Retirement (collectively referred to as “Great-West” or “Custodian”) to act as custodian and record-keeper for the year ended December 31, 2020. Certain Company personnel serve as Plan trustees.

Change in Custodian, third-party plan administrator and recordkeeper

On December 11, 2020, the Company contracted with Fidelity Management Trust Company (“Fidelity”) to act as trustee, third-party plan administrator and recordkeeper with an effective date of January 01, 2021. As of December 31, 2020, all the investments were liquidated to cash and transferred to Fidelity.

Contributions

Each year, participants may elect to defer pretax contributions or Roth 401(k) deferrals to the plan by an amount of eligible annual compensation as defined in the Plan agreement, not to exceed the maximum statutory amount. Participants who are age 50 or older can elect to make catch-up contributions to the Plan, not to exceed the maximum statutory amount. Participants may also contribute amounts representing distributions from other qualified eligible plans.

The Plan allows for an employer discretionary matching and/ or an employer discretionary non-elective contribution, subject to certain eligibility requirements. For 2021 and 2020 the Company matched the lesser of 50% of a participant’s salary deferrals or 2.50% of eligible compensation, up to an annual maximum of \$3,500 per participant. For the year ended 2021 the Company made matching contributions in the amount of \$189,110 of which \$17,812 was funded by forfeitures and with \$15,679 was a receivable as of December 31, 2021, which was funded in January 2022. For the year ended 2020 the Company made matching contributions in the amount of \$210,611 of which \$14,992 was funded by forfeitures and \$19,233 was a receivable as of December 31, 2020, which was funded in January 2021. No discretionary non-elective contribution was made for 2021 and 2020.

Bristlecone 401(k) Plan

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Participant accounts

Each participant's account is credited or charged with the participant's contribution, the Company's discretionary matching contribution, an allocation of the discretionary non-elective contribution (if any), plan earnings and losses, and plan expenses as applicable to the Plan. Allocations of the discretionary non-elective contribution are based on participant compensation. Allocations of plan earnings and losses are based on individual participant investment choices. All contributions/investments are participant directed. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Certain investment and fund fees are charged to the funds and are included in plan investment income and losses and charged to participant accounts. Participants should refer to the funds' prospectuses for further information on these fees.

Vesting

Participants are 100% vested in their contributions and rollover amounts plus actual earnings thereon. Vesting in the Company's discretionary matching contributions and discretionary non-elective contributions, and related earnings is based on years of credited service as follows:

Years of service	Percentage
0	0%
1	33.33%
2	66.66%
3	100%

Participants become fully vested in the event of death, disability, normal retirement age, or plan termination.

Notes receivable from participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of the lesser of \$50,000 or 50% of their vested account balance, reduced by the participant's highest outstanding loan balance in the previous twelve months and the existing loan balance. Three outstanding notes per participant are permitted at any given time. The notes are secured by the balance in the participant's account and bear interest at rates which are commensurate with prevailing rates as determined by the Plan administrator. Outstanding notes receivable from participants carry interest rates which range from 4.25% to 7.50%. Principal and interest are paid ratably through payroll deductions. The notes must be repaid within a five-year period unless it is used for the purchase of a principal residence in which case the maximum repayment period may be longer. The Plan administrator establishes the specific terms and conditions of such notes.

Payment of benefits

Upon the satisfaction of certain distributable events, participants or their beneficiaries may elect to receive their vested account balance and are paid in accordance with plan provisions. The Plan allows for automatic distribution of terminated participant balances between \$1,000 and \$5,000 to an IRA rollover account.

Forfeited accounts

Forfeited non-vested employer matching and employer nonelective accounts can be used to pay plan expenses, reduce employer contributions, or restore forfeited account balances of rehires who are eligible

Bristlecone 401(k) Plan

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for a restoration of forfeitures. As of December 31, 2021, and December 31, 2020, the non-vested forfeited accounts totaled to \$2,496 and \$17,474, respectively. Forfeitures of terminated employees' non-vested accounts totaled \$NIL during the year 2021 and \$11,292 during the year 2020. During the years ended December 31, 2021, and December 31, 2020, \$17,812 and \$14,992, respectively, were used to reduce employer contributions.

NOTE 2: SUMMARY OF ACCOUNTING POLICIES

Basis of accounting

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

Use of estimates in financial statements

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

Investment valuation and income recognition

Investments in mutual funds (registered investment companies) and common/collective trusts are valued at fair value, as provided by the trustee. Net appreciation in the fair value of investments represents the change in fair value, during the period, including realized and unrealized gains and losses. 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 5 for discussion of fair value measurements.

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

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2021, and December 31, 2020. Delinquent participant notes are recorded as distributions on the basis of the terms of the Plan agreement.

Excess contributions payable

Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service ("IRS") are recorded as a liability. As of December 31, 2021, and December 31, 2020, there were no material contributions payable.

Corrective distributions

Amounts paid to participants for contributions in excess of amounts allowed by the Internal Revenue Service ("IRS") are recorded as corrective distributions. For the year ended December 31, 2021, corrective distributions amounted to \$NIL (December 31, 2020: \$1,247).

Bristlecone 401(k) Plan

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Plan expenses

Some expenses incurred for administering the Plan are paid by the Company and these amounts are excluded from the Plan's financial statements. Asset and fund fees are recorded as a reduction of investment income and charged to participant accounts. Certain distribution fees and participant note fees are paid by participants, as applicable. Investment advisory/broker and some third-party administrator fees are paid by the Plan.

	Year ended December 31, 2021	Year ended December 31, 2020
Investment advisory and management fees	35,200	54,376
Total	35,200	54,376

Payment of benefits

Benefits are recorded when paid.

Basis of fair value measurements

The framework for measuring fair value 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) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under Financial Accounting Standards Board (FASB) Accounting Standard Update (ASU) Subtopic 820-10 are described as follows:

Level 1 - Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan can access at the measurement date.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- 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. 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 that are unobservable inputs for the asset or liability.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2021, and December 31, 2020.

Cash in transit: Valued at the carrying value, which approximates fair value due to the short-term nature of such investments.

Common/collective trusts: Units held in common/collective trusts ("CCT") are valued using the NAV practical expedient of the CCT as reported by the issuer of the CCT. The NAV practical expedient is based on the fair value of the underlying assets owned by the CCT, minus its liabilities, and then divided by the number of units outstanding. The CCT may be redeemed at NAV daily without restrictions.

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

NOTE 3 - RISKS AND UNCERTAINTIES

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

NOTE 4 - INFORMATION CERTIFIED BY TRUSTEE/CUSTODIAN (UNAUDITED)

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by the trustee/custodian, except for comparing such information certified by the trustee/custodian to information included in the Plan's financial statements for the years ended December 31, 2021, and December 31, 2020, and supplemental schedule for the year ended December 31, 2021:

		As at	
		December 31, 2021	December 31, 2020
Interest-bearing cash	(A)	2,496	-
Investments at fair value:	(B)		
Mutual funds		11,543,142	-
Common/collective trusts		272,102	-
Cash in transit		-	10,009,468
Investments as certified by trustee/custodian (unaudited)*	(A)+(B)	11,817,740	10,009,468

Transactions during the year

Net appreciation in fair value of mutual funds	1,003,873	965,877
Net appreciation in from common collective trust	4,057	-
Interest and dividend income	619,038	276,563

*Refer note 7 for reconciliation with schedule H, form 5500

NOTE 5: FAIR VALUE MEASUREMENTS

The valuation methods described in significant accounting policy "Basis of fair value measurement" 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.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2021, and December 31, 2020. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

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Description	Amount (\$)	<u>December 31, 2021</u>			
		Quoted in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Others*
Interest-bearing cash	2,496	2,496	-	-	-
Mutual funds	11,543,142	11,543,142	-	-	-
Common/collective trusts	272,102	-	-	-	272,102
Total investments	11,817,740	11,545,638	-	-	272,102

*Assets measured at net asset value (NAV) and therefore excluded from the fair value hierarchy.

Description	Amount (\$)	<u>December 31, 2020</u>			
		Quoted in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Others
Cash in transit	10,009,468	10,009,468	-	-	-
Total investments	10,009,468	10,009,468	-	-	-

NOTE 6: INVESTMENTS

A schedule of the fair value of individual investments that comprised 5% or more of the Plan's net assets available for benefits at December 31, 2021, and December 31, 2020, is as follows:

Fund name	<u>2021</u>		<u>2020</u>	
	Amount in \$	%	Amount in \$	%
Fidelity 500 Index Fund	1,298,920	11	*	*
Fidelity Freedom Index 2035 Fund Institutional Premium Class	1,151,502	10	*	*
Fidelity Freedom Index 2030 Fund Institutional Premium Class	791,969	7	*	*
Fidelity Freedom Index 2045 Fund Institutional Premium Class	704,421	6	*	*
Fidelity Freedom Index 2025 Fund Institutional Premium Class	649,791	5	*	*
Columbia Global Technology Growth Fund Institutional 3 Class	610,672	5	*	*
T. Rowe Price Blue Chip Growth Fund I Class	580,588	5	*	*
iShares MSCI Total International Index Fund Class K	546,553	5	*	*

*As of December 31, 2020, all the investments were liquidated to cash and transferred to Fidelity.

During the year ended December 31, 2021, and year ended December 31, 2020, the Plan's investments (including gains and losses of investments bought, sold, and held during the year) appreciated in value as follows:

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	Year ended	
	December 31, 2021	December 31, 2020
Net appreciation in fair value of mutual funds	1,003,873	965,877
Net appreciation in from common collective trust	4,057	-
Interest and dividend income	631,631	276,563

NOTE 7: RECONCILIATION OF INFORMATION CERTIFIED BY TRUSTEE/CUSTODIAN (UNAUDITED) TO FORM 5500

	2021
Investment balance as certified by trustee (<i>unaudited</i>) - 'refer note 4'	11,817,740
Add: Notes receivable from participants	184,181
Add: Contribution receivable from employer	15,679
Investment balance as per Schedule H, Form 5500	12,017,600
	2020
Investment balance as certified by Custodian (<i>unaudited</i>)- 'refer note 4'	10,009,468
Add: Notes receivable from participants	206,860
Add: Contribution receivable from participants	43,560
Add: Contribution receivable from employer	19,233
Investment balance as per Schedule H, Form 5500	10,279,121

NOTE 8: PARTY-IN-INTEREST AND RELATED PARTY TRANSACTIONS

Plan investments are managed by Fidelity Management Trust Company for the year ended December 31, 2021, and Great-West for the year ended December 31, 2020. Any purchases and sales of these investments are performed in the open market at fair value. Fees are paid by the Plan to Fidelity Management Trust Company and Great-West for investment management services, for certain participant plan transaction fees and for recordkeeping services. Investment advisory fees and some third-party administrator fees were paid by the Plan. The Plan has other service providers. Party-in-interest transactions also include loans made to participants.

All these transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

NOTE 9: PLAN TERMINATION AND/ OR MODIFICATION

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.

NOTE 10: INCOME TAX STATUS

For the year December 31, 2021, the Plan sponsor entered into a non-standardized adoption agreement of the *FMR LLC Prototype Non-Standardized Pre-Approved Profit-Sharing Plan* ("the prototype plan"). The prototype plan received a favorable opinion letter from the Internal Revenue Service ("IRS") on June 30, 2020, which stated that the prototype plan and related trust were designed in

Bristlecone 401(k) Plan

Financial Statements

December 31, 2021, and December 31, 2020

accordance with applicable sections of the IRC. For the year December 31, 2020, the Plan Sponsor entered into a non-standardized adoption agreement of the *DATAIR EMPLOYEE BENEFIT SYSTEMS INC., Prototype Non-Standardized Profit-Sharing Plan* (the prototype plan). The prototype plan received a favorable opinion letter from the Internal Revenue Service (IRS) on March 31, 2014, which stated that the prototype plan and related trust were designed in accordance with applicable sections of the IRC. It is the opinion of the Plan trustees and the Plan's attorney that the Plan is in compliance with all applicable laws and regulations.

U.S. generally accepted accounting principles require plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2021, and December 31, 2020, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 11: IMPACT OF COVID-19

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) emerged globally. Global financial markets have experienced significant volatility resulting from the spread of COVID-19. The extent of the impact of COVID-19 on the Plan's net assets available for benefits, contributions and benefit obligations will depend on future developments, including the duration and continued spread of the outbreak.

NOTE 12: CARES ACT PROVISIONS

On March 27, 2020, Congress passed the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The CARES Act provided temporary relief for retirement plan sponsors and their participants with respect to employer contributions, distributions, and participant loans. The provisions of the CARES Act may be effective and operationalized immediately, prior to amending the plan document.

Plan management has adopted certain relief provisions included in the CARES Act; however, its future effects on the Plan's net assets available for benefits and changes in net assets available for benefits are uncertain. The Plan will formally be amended by the end of the 2022 plan year.

NOTE 13: SUBSEQUENT EVENTS

The Plan evaluated all events and transactions that occurred after December 31, 2021, through the date the financial statements were available to be issued. Based on the evaluation, the Plan is not aware of any events or transactions that would require recognition or disclosure in the financial statements.

Bristlecone 401(k) Plan

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Supplemental Schedule

Plan Sponsor: Bristlecone, Inc.

EIN: 77-0485545

Plan Number: 001

- Schedule H, Part IV, Line 4i – Schedule of assets held as of December 31, 2021*

Investments	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Amount (\$)
Fidelity Government Money Market Fund Class K6	Interest-bearing cash	2,496
Fidelity 500 Index Fund	Mutual funds	1,298,920
Fidelity Freedom Index 2035 Fund Institutional Premium Class	Mutual funds	1,151,502
Fidelity Freedom Index 2030 Fund Institutional Premium Class	Mutual funds	791,969
Fidelity Freedom Index 2045 Fund Institutional Premium Class	Mutual funds	704,421
Fidelity Freedom Index 2025 Fund Institutional Premium Class	Mutual funds	649,791
Columbia Global Technology Growth Fund Institutional 3 Class	Mutual funds	610,672
T. Rowe Price Blue Chip Growth Fund I Class	Mutual funds	580,588
iShares MSCI Total International Index Fund Class K	Mutual funds	546,553
Baird Mid Cap Growth Fund Institutional Class	Mutual funds	466,770
BlackRock Health Sciences Opportunities Portfolio Institutional Shares	Mutual funds	441,789
Fidelity Freedom Index 2040 Fund Institutional Premium Class	Mutual funds	401,410
Fidelity Mid Cap Index Fund	Mutual funds	377,425
Putnam Large Cap Value Fund Class R6	Mutual funds	371,100
Janus Henderson Venture Fund Class N	Mutual funds	311,102
Managed Income Portfolio Class 2	Common /collective trusts	272,102
American Funds New Perspective Fund® Class R-6	Mutual funds	261,395
Fidelity Small Cap Index Fund	Mutual funds	255,053
Fidelity Freedom Index 2050 Fund Institutional Premium Class	Mutual funds	239,611
Fidelity U.S. Bond Index Fund	Mutual funds	202,359
Fidelity Freedom Index Income Fund Institutional Premium Class	Mutual funds	181,352
Fidelity International Capital Appreciation K6 Fund	Mutual funds	176,456
Parnassus Core Equity Fund - Institutional Shares	Mutual funds	172,001
Fidelity Freedom Index 2055 Fund Institutional Premium Class	Mutual funds	157,746

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Investments	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Amount (\$)
PIMCO RAE PLUS Small Fund Institutional Class	Mutual funds	155,731
American Century Mid Cap Value Fund R6 Class	Mutual funds	109,470
Fidelity Small Cap Value Index Fund	Mutual funds	107,738
DFA Real Estate Securities Portfolio Institutional Class	Mutual funds	99,263
Fidelity Emerging Markets Index Fund	Mutual funds	98,554
Fidelity Freedom Index 2020 Fund Institutional Premium Class	Mutual funds	90,192
Fidelity Freedom Index 2015 Fund Institutional Premium Class	Mutual funds	84,459
Davis Financial Fund Class Y	Mutual funds	74,898
Fidelity Select Materials Portfolio	Mutual funds	71,242
Fidelity Freedom Index 2060 Fund Institutional Premium Class	Mutual funds	62,517
Fidelity Multi-Asset Index Fund	Mutual funds	60,978
American Funds New World Fund® Class R-6	Mutual funds	58,303
Federated Hermes Institutional High Yield Bond Fund Institutional Shares	Mutual funds	48,667
PIMCO Income Fund Institutional Class	Mutual funds	48,443
Fidelity Mid Cap Growth Index Fund	Mutual funds	20,840
Metropolitan West High Yield Bond Fund Class Institutional	Mutual funds	1,445
Fidelity Freedom Index 2065 Fund Institutional Premium Class	Mutual funds	417
Total investments		11,817,740

Notes receivable from participants **

Loan notes	Interest rates ranging from 4.25% to 7.50%, with various maturities	184,181
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*Other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because there is no information to report.

**Party in interest as defined by ERISA.

The above information has been certified by Fidelity Management Trust Company, to be complete and accurate to the best of their knowledge.

See Report of Independent Auditor.