

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>04/01/2021</u> and ending <u>03/31/2022</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>VALUEMOMENTUM 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>04/01/2015</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>04/01/2015</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>04/01/2015</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>VALUEMOMENTUM</u> <u>220 OLD NEW BRUNSWICK ROAD</u> <u>SUITE 100</u> <u>PISCATAWAY, NJ 08854</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>11-3414179</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>908-755-0048</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>541511</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>11-3414179</u>	2c Plan Sponsor's telephone number <u>908-755-0048</u>	2d Business code (see instructions) <u>541511</u>	
2b Employer Identification Number (EIN) <u>11-3414179</u>					
2c Plan Sponsor's telephone number <u>908-755-0048</u>					
2d Business code (see instructions) <u>541511</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.	01/16/2023	CYRUS R. NORIA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2021)
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	576
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)	475
a(2) Total number of active participants at the end of the plan year		6a(2)	435
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	155
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	590
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	590
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	590
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2F 2G 2J 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance 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. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	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 04/01/2021 and ending 03/31/2022	
A Name of plan VALUEMOMENTUM 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 VALUEMOMENTUM	D Employer Identification Number (EIN) 11-3414179

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
NATIONWIDE LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	GAP-CP-HQ90	590	04/01/2021	03/31/2022

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid 1678	(b) Total amount of fees paid 0
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
NORTHWESTERN MUTUAL INV SRVCS 720 E WISCONSIN AVE
MILWAUKEE, WI 53202

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
1678			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☒ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year	7b	943359
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c	Additions: (1) Contributions deposited during the year	7c(1)	152419	
	(2) Dividends and credits.....	7c(2)	0	
	(3) Interest credited during the year.....	7c(3)	14820	
	(4) Transferred from separate account.....	7c(4)	30	
	(5) Other (specify below)	7c(5)	10390	

▶ LOAN REPAYMENT-PRINCIPAL

(6) Total additions	7c(6)	177659
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d	Total of balance and additions (add lines 7b and 7c(6))	7d	1121018
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e Deductions:

	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	4098	
	(2) Administration charge made by carrier.....	7e(2)	498	
	(3) Transferred to separate account.....	7e(3)	150581	
	(4) Other (specify below)	7e(4)	19289	

▶ LOAN WITHDRAWAL

(5) Total deductions	7e(5)	174466
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f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	946552
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Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	0
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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 04/01/2021 and ending 03/31/2022		
A Name of plan VALUEMOMENTUM 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 VALUEMOMENTUM	D Employer Identification Number (EIN) 11-3414179	

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

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

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

NATIONWIDE LIFE INSURANCE CO

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(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?
26 27 28 37	FUNDS MANAGER	64896	Yes ☒ No ☐	Yes ☐ No ☒	7010	Yes ☐ No ☒

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

NORTHWESTERN MUT INV SRV LLC

ATTN IPS COMPENSATION
720 E WISCONSIN AVE
MILWAUKEE, WI 53202

(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 28 33	INVESTMENT ADVISOR	0	Yes ☒ No ☐	Yes ☒ No ☐	37174	Yes ☐ No ☒

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

PFP-NJ INC

22-1914735

(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?
10 13 15	THIRD PARTY ADMINISTRATO	15935	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 04/01/2021 and ending 03/31/2022		
A Name of plan VALUEMOMENTUM 401(K) PLAN	B Three-digit plan number (PN)	001
C Plan sponsor's name as shown on line 2a of Form 5500 VALUEMOMENTUM	D Employer Identification Number (EIN) 11-3414179	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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 Total noninterest-bearing cash.....	1a	0	0	
b Receivables (less allowance for doubtful accounts):				
(1) Employer contributions	1b(1)	59126	0	
(2) Participant contributions.....	1b(2)	112227	0	
(3) Other	1b(3)	0	0	
c General investments:				
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)			
(2) U.S. Government securities	1c(2)			
(3) Corporate debt instruments (other than employer securities):				
(A) Preferred	1c(3)(A)			
(B) All other	1c(3)(B)			
(4) Corporate stocks (other than employer securities):				
(A) Preferred	1c(4)(A)			
(B) Common	1c(4)(B)			
(5) Partnership/joint venture interests	1c(5)			
(6) Real estate (other than employer real property)	1c(6)			
(7) Loans (other than to participants)	1c(7)			
(8) Participant loans	1c(8)	293611	447338	
(9) Value of interest in common/collective trusts	1c(9)			
(10) Value of interest in pooled separate accounts	1c(10)			
(11) Value of interest in master trust investment accounts	1c(11)			
(12) Value of interest in 103-12 investment entities	1c(12)			
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	16310749	21174110	
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	943359	946552	
(15) Other.....	1c(15)			

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1)	
(2)	Employer real property.....	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f	17719072 22568000
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness.....	1i	
j	Other liabilities.....	1j	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	0 0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	17719072 22568000

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
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	1767421
	(B) Participants	2a(1)(B)	3130507
	(C) Others (including rollovers).....	2a(1)(C)	190781
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	5088709
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	
	(B) U.S. Government securities	2b(1)(B)	
	(C) Corporate debt instruments	2b(1)(C)	
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans.....	2b(1)(E)	17622
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	17622
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	
	(B) Common stock	2b(2)(B)	
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	0
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	
	(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	0
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		483905
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		5590236
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	659795	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		659795
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)	3555	
(2) Contract administrator fees.....	2i(2)	77958	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		81513
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		741308
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		4848928
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b 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: WILKIN & GUTTENPLAN, P.C.

(2) EIN: 22-2612018

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 04/01/2021 and ending 03/31/2022

A Name of plan <u>VALUEMOMENTUM 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>VALUEMOMENTUM</u>	D Employer Identification Number (EIN) <u>11-3414179</u>

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	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>31-4156830</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

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

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

Part III	Amendments
-----------------	-------------------

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 _____

ValueMomentum 401(k) Plan
Financial Statements
March 31, 2022 and 2021

ValueMomentum 401(k) Plan
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March 31, 2022 and 2021

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Independent Auditors' Report

To the Plan Administrator and Trustees of

Valuemomentum 401(k) Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed an audit of the accompanying financial statements of Valuemomentum 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 March 31, 2022, 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.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's 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 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 Department of Labor'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 March 31, 2022, stating that the certified investment information, as described in Note 9 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section –

1. the amounts and disclosures in the financial statements referred to above, 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.
2. the information in the financial statements referred to above 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).

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 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 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 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the 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 generally accepted auditing standards 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 generally accepted auditing standards, we:

1. Exercise professional judgment and maintain professional skepticism throughout the audit.
2. 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.
3. 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.
4. 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.
5. 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 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.

Supplemental Schedules Required by ERISA

The supplemental schedule of Schedule of Assets Held at March 31, 2022 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor'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 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion —

1. 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, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
2. 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).



East Brunswick, New Jersey

January 11, 2023

Independent Auditors' Report

To the Plan Administrator and Trustees of

ValueMomentum, Inc.

Report on the Financial Statements

We were engaged to audit the accompanying financial statement of the Valuemomentum 401(k) Plan (the "Plan"), which comprise the statement of net assets available for benefits as of March 31, 2021 and the related notes to the financial statements.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on the 2021 financial statement based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 9, which was certified by Nationwide Financial Services, Inc. ("Nationwide"), the custodian of the Plan, except for comparing such information with the related information included in the financial statement. We have been informed by the Plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the custodian as of March 31, 2021 that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2021 financial statement.

Accordingly, we do not express an opinion on the 2021 financial statement.

Report on Form and Content in Compliance with DOL Rules and Regulations for 2020 Financial Statements

The form and content of the information included in the 2021 financial statements, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

A handwritten signature in black ink, appearing to read "William J. Guttenplan", with a long horizontal flourish extending to the right.

East Brunswick, New Jersey

January 11, 2023

ValueMomentum 401(k) Plan
Statements of Net Assets Available for Benefits
March 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets		
Investments		
Mutual funds at fair value	\$ 21,174,110	\$ 16,310,749
Insurance company contract at contract value	<u>946,552</u>	<u>943,359</u>
Total Investments	<u>22,120,662</u>	<u>17,254,108</u>
Participant notes receivable	<u>447,338</u>	<u>293,611</u>
Contributions Receivable		
Employee	-	112,227
Employer	<u>-</u>	<u>59,126</u>
Total Contributions Receivable	<u>-</u>	<u>171,353</u>
Total Assets	<u>22,568,000</u>	<u>17,719,072</u>
Net Assets Available for Benefits	<u><u>\$ 22,568,000</u></u>	<u><u>\$ 17,719,072</u></u>

The accompanying notes are an integral part of these financial statements.

ValueMomentum 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended March 31, 2022

Additions

Additions (deductions) to net assets attributed to investment income

Investment income

Depreciation in fair value

\$ (1,972,448)

Interest and dividend income

2,456,353

Total Investment Income

483,905

Contributions

Participant deferrals

3,130,507

Employer

1,767,421

Rollovers

190,781

Total Contributions

5,088,709

Interest on Participant Notes Receivable

17,622

Total Additions to Net Assets

5,590,236

Deductions

Deductions from net assets attributed to

Benefits paid to participants

659,795

Administrative expenses

81,513

Total Deductions from Net Assets

741,308

Net Increase in Net Assets Available for Benefits

4,848,928

Net Assets Available for Benefits - Beginning of Year

17,719,072

Net Assets Available for Benefits - End of Year

\$ 22,568,000

The accompanying notes are an integral part of these financial statements.

Note 1 Plan Description

The following description of the ValueMomentum 401(k) Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established on April 1, 2015, by ValueMomentum, Inc. (the "Company" or "Plan Sponsor") under the provision of Section 401(a) of the Internal Revenue Code ("IRC"), which includes a qualified cash or deferred arrangement as described in section 401(k) of the IRC, for the benefit of eligible employees of the Company. The Plan is subject to the provisions of the Employee Retirement Security Act of 1974, as amended ("ERISA"). All employees of the Company are eligible to participate on the semi-annual enrollment date following attainment of one year of service, as defined, provided they are at least twenty-one years of age. The Plan Trustees are responsible for oversight of the Plan, determines the appropriateness of the Plan's investment offerings, and monitors investment performance.

Plan Contributions

Each year, participants may contribute up to 100% of their annual compensation, as defined in the Plan, subject to certain limitations under the Internal Revenue Code. Eligible employees are permitted to make both pre-tax and after-tax (ROTH) contributions, provided the total of such elective contributions does not exceed the limits stated in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined contribution plans. Participants direct the investment of their contributions into various options offered by the Plan. The Plan currently offers various mutual funds or an insurance company contract as investment options for participants.

In addition, the Company contributes to the Plan a safe harbor contribution equal to 3% of gross salary.

Participant Accounts

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

Vesting

Participants are immediately vested in their contributions, employer matching contributions and the earnings thereon.

Note 1 Plan Description (Continued)

Participant Notes Receivable

Participants may borrow from their account the lesser of \$50,000 minus the difference between the highest outstanding balance of loans in the past 12 months and the outstanding balance of loans from the Plan on the date the loan is made or equal to 50 percent of their account balance. Loan terms range from one to five years or as deemed reasonable by the administrator for loans taken to purchase a primary residence. Notes are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates at the time the loan is approved. At March 31, 2022, interest rates on the outstanding loans ranged from 4.25% - 6.50%. Principal and interest are paid ratably, generally through payroll deductions.

Payment of Benefits

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

Hardship Benefits

The Plan allows for "hardship withdrawals" of employee benefits from participant's pre-tax elective deferral and ROTH elective deferral accounts based the provisions of the Plan document.

Forfeitures

Forfeitures, if any, are used to reduce administrative expenses of the Plan or future employer contributions. At March 31, 2022, there were no forfeitures.

Note 2 Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting.

Use of Estimates

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

Note 2 Summary of Significant Accounting Policies (Continued)

Investment Valuation and Income Recognition

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

Investments are reported at fair value and contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's trustees determine the Plan's valuation policies utilizing information provided by the investment advisers and custodians (See Note 3).

Contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan (See Note 4).

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of March 31, 2022 and 2021. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced, and a benefit payment is recorded.

Payment of Benefits

Benefit payments to participants are recorded when paid.

Investment Management and Administrative Fees

Expenses related to the administration of the Plan are primarily paid by the Sponsor. Personnel and facilities of the Sponsor have been used by the Plan at no additional cost to the Plan. Investment related expenses, other than those paid directly by the Plan, are integrated with investment performance.

Subsequent Events

Management has evaluated subsequent events and transactions for potential recognition or disclosure through the date of the auditors' report, which is the date the financial statements were available to be issued.

ValueMomentum 401 (k) Plan
Notes to the Financial Statements
March 31, 2022 and 2021

Note 3 Fair Value Measurements

Generally accepted accounting principles ("GAAP") establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The Plan did not hold any level 2 or level 3 investments at March 31, 2022 and 2021. Valuation inputs for Level 1 investments are described below:

Level 1

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

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

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at March 31, 2022 and 2021.

Mutual Funds

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

The following table sets forth by level, within the fair value hierarchy, the Plan's financial assets at fair value as of March 31, 2022 and 2021:

	March 31,	
	2022	2021
Level 1 - Mutual Funds	<u>\$ 21,174,110</u>	<u>\$ 16,310,749</u>

Note 4 Investment Contract with Insurance Company

In 2015, the Plan entered into a benefit-responsive investment contract with Nationwide Trust Company, FSB ("Nationwide"). Nationwide maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The contract is included in the financial statements at contract value as reported to the Plan by Nationwide. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. The contract issuer is contractually obligated to repay the principal and a specified interest rate to the Plan.

Because the contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the contract. Contract value, as reported to the Plan by Nationwide, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example; divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator believes that any events that would limit the Plan's ability to transact at contract value with participants are probable of not occurring.

Note 5 Party-In-Interest and Related Party Transactions

Certain Plan investments are managed by Nationwide. Nationwide is the custodian as defined by the Plan and, therefore, these transactions qualify as party in interest transactions. Additionally, the Plan contracts PFP-NJ, Inc. ("PFP-NJ") as their third party administrator. The fees paid to PFP-NJ also qualify as party in interest transactions.

Fees paid by the Plan to Nationwide, the custodian, and PFP-NJ, the third party administrator, for administrative services and investment management amount to \$64,896 and \$15,935, respectively, for the year ended March 31, 2022.

The Company absorbs significant administrative expenses of the Plan. Such expenses are not reflected in the accompanying financial statements.

Note 6 Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination or partial termination, participants will become fully vested, and net assets will be distributed to participants and beneficiaries in proportion to their respective account balances.

Note 7 Tax Status

The IRS has determined and informed the Company by a letter dated June 30, 2020, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 8 Risks and Uncertainties

The Plan offers a number of registered investment companies (commonly known as "mutual funds") and an investment contract with an insurance company as investment options for participants. Investment securities, in general, are exposed to various risks such as interest, credit, and overall market volatility risk. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for plan benefits and participant account balances.

The Plan's exposure to a concentration of credit risk is limited by the diversification of investments across a variety of participant-directed fund elections. Additionally, the investments within each participant-directed fund election are further diversified into varied financial instruments.

Note 9 Certified Investments

The information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule, including investments and notes receivable from participants held at March 31, 2022 and 2021, and net depreciation in fair value of investments, interest and dividends for the year ended March 31, 2022, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Nationwide Trust Company, FSB. (the custodian of the Plan).

SUPPLEMENTARY INFORMATION

ValueMomentum 401(k) Plan
Supplementary Information
Schedule H, Line 4i - Schedule of Assets Held at March 31, 2022

EIN: 11 3414179
PLAN NUMBER 001

(a)	(b) IDENTITY OF ISSUER/BORROWER/LESSOR OR SIMILAR PARTY	(c) DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR OR MATURITY VALUE	(d) COST	(e) CURRENT VALUE
	JPMorgan Growth Advantage R5	Mutual Fund - Registered Investment Company	**	\$ 2,089,295
	Vanguard Target Retirement 2035	Mutual Fund - Registered Investment Company	**	2,047,169
	Vanguard 500 Index Fund	Mutual Fund - Registered Investment Company	**	1,544,065
	Vanguard U.S. Growth Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	1,488,235
	Vanguard Target Retirement 2050	Mutual Fund - Registered Investment Company	**	1,341,487
	Goldman Sachs Small/Mid Cap Growth Fund	Mutual Fund - Registered Investment Company	**	955,469
	Vanguard Target Retirement 2045	Mutual Fund - Registered Investment Company	**	871,873
	Vanguard Target Retirement 2040	Mutual Fund - Registered Investment Company	**	836,315
	American Funds American Balanced Fund	Mutual Fund - Registered Investment Company	**	771,662
	Vanguard Mid Cap Growth Index Fund	Mutual Fund - Registered Investment Company	**	592,810
	Vanguard Target Retirement 2055	Mutual Fund - Registered Investment Company	**	504,579
	Vanguard Strategic Equity Fund	Mutual Fund - Registered Investment Company	**	465,872
	Vanguard Strategic Small-Cap Equity Fund	Mutual Fund - Registered Investment Company	**	412,145
	T. Rowe Price Value Fund	Mutual Fund - Registered Investment Company	**	396,721
	Vanguard Target Retirement 2060	Mutual Fund - Registered Investment Company	**	373,574
	JPMorgan U.S. Research Enhanced Equity Fund Class R6	Mutual Fund - Registered Investment Company	**	369,428
	American Century Mid Cap Value	Mutual Fund - Registered Investment Company	**	335,554
	PIMCO Income Fund	Mutual Fund - Registered Investment Company	**	335,385
	Vanguard REIT Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	271,940
	DFA U.S. Targeted Value Fund	Mutual Fund - Registered Investment Company	**	262,504
	Vanguard Explorer Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	247,061
	PIMCO StockPLUS International Hedged Fund	Mutual Fund - Registered Investment Company	**	214,546
	T. Rowe Price Real Estate Fund	Mutual Fund - Registered Investment Company	**	213,062
	Allspring Growth Institutional Fund	Mutual Fund - Registered Investment Company	**	200,551
	Lord Abbett Growth Leaders Fund Class R5	Mutual Fund - Registered Investment Company	**	198,480
	DFA Inflation-Protected Securities Fund	Mutual Fund - Registered Investment Company	**	191,774
	Vanguard International Growth Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	168,672
	Vanguard Selected Value Fund Investor Shares	Mutual Fund - Registered Investment Company	**	161,326
	Vanguard Developed Markets Index Fund	Mutual Fund - Registered Investment Company	**	157,944
	DFA Global Equity Fund	Mutual Fund - Registered Investment Company	**	154,480

See Independent Auditor's Report.

ValueMomentum 401(k) Plan
Supplementary Information
Schedule H, Line 4i - Schedule of Assets Held at March 31, 2022

EIN: 11 3414179
PLAN NUMBER 001

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	Vanguard Target Retirement 2030	Mutual Fund - Registered Investment Company	**	147,143
	T. Rowe Price Spectrum Moderate Growth Allocation Fund	Mutual Fund - Registered Investment Company	**	143,250
	Vanguard Wellesley Income Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	126,211
	Franklin Templeton Global Bond Advantage Fund	Mutual Fund - Registered Investment Company	**	119,570
	Vanguard Value Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	114,091
	Vanguard Target Retirement 2020	Mutual Fund - Registered Investment Company	**	112,754
	Vanguard International Explorer Fund	Mutual Fund - Registered Investment Company	**	111,998
	American Funds Capital Income Builder	Mutual Fund - Registered Investment Company	**	111,397
	Allspring Special Small Cap Value Institution	Mutual Fund - Registered Investment Company	**	110,511
	American Funds New World Fund	Mutual Fund - Registered Investment Company	**	104,616
	Morgan Stanley Insight Fund Class I	Mutual Fund - Registered Investment Company	**	96,302
	Vanguard Total Bond Market Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	92,382
	Vanguard Global Equity Fund	Mutual Fund - Registered Investment Company	**	91,452
	PIMCO RAE Worldwide Long/Short Plus Fund	Mutual Fund - Registered Investment Company	**	83,612
	Vanguard Emerging Markets Stock Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	82,990
	Vanguard Target Retirement 2025	Mutual Fund - Registered Investment Company	**	81,583
	AQR Long Short Equity I Fund	Mutual Fund - Registered Investment Company	**	80,692
	DWS Science and Technology Fund Institutional Shares	Mutual Fund - Registered Investment Company	**	78,354
	Metropolitan West Total Return Bond Fund	Mutual Fund - Registered Investment Company	**	76,422
	Baron Partners Fund Institutional Shares	Mutual Fund - Registered Investment Company	**	66,797
*	Nationwide Baidard Technology and Science Funds	Mutual Fund - Registered Investment Company	**	65,197
	Vanguard Information Technology Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	58,709
	DWS Enhanced Commodity Strategy Fund	Mutual Fund - Registered Investment Company	**	57,127
	Fidelity International Growth Fund	Mutual Fund - Registered Investment Company	**	44,420
	T. Rowe Price Science and Technology Fund	Mutual Fund - Registered Investment Company	**	40,811
	Fidelity 500 Index Fund	Mutual Fund - Registered Investment Company	**	39,248
	BlackRock S & P 500 Index	Mutual Fund - Registered Investment Company	**	35,429
	Morgan Stanley Institutional Fund, International Advantage Portfolio	Mutual Fund - Registered Investment Company	**	35,380
*	Nationwide S & P 500 Index	Mutual Fund - Registered Investment Company	**	35,145
	Hussman Strategic Total Return Fund	Mutual Fund - Registered Investment Company	**	35,012

See Independent Auditor's Report.

ValueMomentum 401(k) Plan
Supplementary Information
Schedule H, Line 4i - Schedule of Assets Held at March 31, 2022

EIN: 11 3414179
PLAN NUMBER 001

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	Vanguard Target Retirement Income Fund	Mutual Fund - Registered Investment Company	**	32,904
	Morgan Stanley Institutional Growth I Fund	Mutual Fund - Registered Investment Company	**	32,417
*	Nationwide NYSE Arca Tech 100 Index Fund Class R6	Mutual Fund - Registered Investment Company	**	31,869
	Vanguard Mid-Cap Value Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	31,415
	Vanguard Large Cap Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	30,947
	Vanguard Mid-Cap Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	30,436
	Fidelity Advisory Technology Fund	Mutual Fund - Registered Investment Company	**	28,340
	BNY Mellon Small/Mid Cap Growth Fund	Mutual Fund - Registered Investment Company	**	27,229
	Baron Opportunity Fund Institutional Class	Mutual Fund - Registered Investment Company	**	24,216
	Baron Fifth Avenue Growth Fund Institutional Class	Mutual Fund - Registered Investment Company	**	21,206
	VanEck International Investors Gold Fund Class I	Mutual Fund - Registered Investment Company	**	20,817
	Vanguard Target Retirement 2015	Mutual Fund - Registered Investment Company	**	20,432
	Fidelity Total Market Index Fund	Mutual Fund - Registered Investment Company	**	19,347
	Vanguard International Value Fund Investor Shares	Mutual Fund - Registered Investment Company	**	19,330
	Vanguard Inflation-Protected Securities Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	17,594
	Morgan Stanley Institutional Fund, Inc. Inception Portfolio Class I	Mutual Fund - Registered Investment Company	**	12,783
	Vanguard Utilities Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	12,060
	Harbor Capital Appreciation Institutional	Mutual Fund - Registered Investment Company	**	11,649
	Vanguard High Dividend Yield Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	11,356
	Vanguard Dividend Growth Fund	Mutual Fund - Registered Investment Company	**	11,141
	Vanguard Dividend Appreciation Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	11,018
	Fidelity Advisor Growth Opportunities Fund Class I	Mutual Fund - Registered Investment Company	**	10,592
	Delaware Healthcare Fund Class I	Mutual Fund - Registered Investment Company	**	8,007

See Independent Auditor's Report.

ValueMomentum 401(k) Plan
Supplementary Information
Schedule H, Line 4i - Schedule of Assets Held at March 31, 2022

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	Delaware Smid Cap Growth Fund Institutional Class	Mutual Fund - Registered Investment Company	**	7,433
	Vanguard Total Stock Market Index Fund	Mutual Fund - Registered Investment Company	**	5,883
	USAA Income Fund Institutional Shares	Mutual Fund - Registered Investment Company	**	5,868
	JPMorgan Growth Advantage Fund R6	Mutual Fund - Registered Investment Company	**	5,649
	Allspring Government Securities Fund	Mutual Fund - Registered Investment Company	**	4,090
	DFA Investment Grade Portfolio Institutional Class Shares	Mutual Fund - Registered Investment Company	**	4,070
	Vanguard Target Retirement 2065 Fund	Mutual Fund - Registered Investment Company	**	3,485
	DFA International Core Equity Fund	Mutual Fund - Registered Investment Company	**	3,318
	AMG GW&K ESG Bond Fund - Class N	Mutual Fund - Registered Investment Company	**	1,615
	PIMCO Total Return Fund Institutional Class	Mutual Fund - Registered Investment Company	**	1,599
	American Century One Choice Income Retirement R6	Mutual Fund - Registered Investment Company	**	885
	AB Discovery Growth Fund Class A	Mutual Fund - Registered Investment Company	**	527
				<u>21,174,110</u>
*	Nationwide Select Fixed Contract	Insurance Contract		946,552
*	Participant Notes Receivable	Participant Notes Receivable with interest rates ranging from 4.25% to 6.50%		<u>447,338</u>
				<u>\$ 22,568,000</u>

* - Represents Party-In-Interest

** - Cost is not provided for participant-directed investments

See Independent Auditor's Report.

ValueMomentum 401(k) Plan
Supplementary Information
Schedule H, Line 4i - Schedule of Assets Held at March 31, 2022

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	JPMorgan Growth Advantage R5	Mutual Fund - Registered Investment Company	**	\$ 2,089,295
	Vanguard Target Retirement 2035	Mutual Fund - Registered Investment Company	**	2,047,169
	Vanguard 500 Index Fund	Mutual Fund - Registered Investment Company	**	1,544,065
	Vanguard U.S. Growth Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	1,488,235
	Vanguard Target Retirement 2050	Mutual Fund - Registered Investment Company	**	1,341,487
	Goldman Sachs Small/Mid Cap Growth Fund	Mutual Fund - Registered Investment Company	**	955,469
	Vanguard Target Retirement 2045	Mutual Fund - Registered Investment Company	**	871,873
	Vanguard Target Retirement 2040	Mutual Fund - Registered Investment Company	**	836,315
	American Funds American Balanced Fund	Mutual Fund - Registered Investment Company	**	771,662
	Vanguard Mid Cap Growth Index Fund	Mutual Fund - Registered Investment Company	**	592,810
	Vanguard Target Retirement 2055	Mutual Fund - Registered Investment Company	**	504,579
	Vanguard Strategic Equity Fund	Mutual Fund - Registered Investment Company	**	465,872
	Vanguard Strategic Small-Cap Equity Fund	Mutual Fund - Registered Investment Company	**	412,145
	T. Rowe Price Value Fund	Mutual Fund - Registered Investment Company	**	396,721
	Vanguard Target Retirement 2060	Mutual Fund - Registered Investment Company	**	373,574
	JPMorgan U.S. Research Enhanced Equity Fund Class R6	Mutual Fund - Registered Investment Company	**	369,428
	American Century Mid Cap Value	Mutual Fund - Registered Investment Company	**	335,554
	PIMCO Income Fund	Mutual Fund - Registered Investment Company	**	335,385
	Vanguard REIT Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	271,940
	DFA U.S. Targeted Value Fund	Mutual Fund - Registered Investment Company	**	262,504
	Vanguard Explorer Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	247,061
	PIMCO StockPLUS International Hedged Fund	Mutual Fund - Registered Investment Company	**	214,546
	T. Rowe Price Real Estate Fund	Mutual Fund - Registered Investment Company	**	213,062
	Allspring Growth Institutional Fund	Mutual Fund - Registered Investment Company	**	200,551
	Lord Abbett Growth Leaders Fund Class R5	Mutual Fund - Registered Investment Company	**	198,480
	DFA Inflation-Protected Securities Fund	Mutual Fund - Registered Investment Company	**	191,774
	Vanguard International Growth Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	168,672
	Vanguard Selected Value Fund Investor Shares	Mutual Fund - Registered Investment Company	**	161,326
	Vanguard Developed Markets Index Fund	Mutual Fund - Registered Investment Company	**	157,944
	DFA Global Equity Fund	Mutual Fund - Registered Investment Company	**	154,480

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	Vanguard Target Retirement 2030	Mutual Fund - Registered Investment Company	**	147,143
	T. Rowe Price Spectrum Moderate Growth Allocation Fund	Mutual Fund - Registered Investment Company	**	143,250
	Vanguard Wellesley Income Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	126,211
	Franklin Templeton Global Bond Advantage Fund	Mutual Fund - Registered Investment Company	**	119,570
	Vanguard Value Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	114,091
	Vanguard Target Retirement 2020	Mutual Fund - Registered Investment Company	**	112,754
	Vanguard International Explorer Fund	Mutual Fund - Registered Investment Company	**	111,998
	American Funds Capital Income Builder	Mutual Fund - Registered Investment Company	**	111,397
	Allspring Special Small Cap Value Institution	Mutual Fund - Registered Investment Company	**	110,511
	American Funds New World Fund	Mutual Fund - Registered Investment Company	**	104,616
	Morgan Stanley Insight Fund Class I	Mutual Fund - Registered Investment Company	**	96,302
	Vanguard Total Bond Market Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	92,382
	Vanguard Global Equity Fund	Mutual Fund - Registered Investment Company	**	91,452
	PIMCO RAE Worldwide Long/Short Plus Fund	Mutual Fund - Registered Investment Company	**	83,612
	Vanguard Emerging Markets Stock Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	82,990
	Vanguard Target Retirement 2025	Mutual Fund - Registered Investment Company	**	81,583
	AQR Long Short Equity I Fund	Mutual Fund - Registered Investment Company	**	80,692
	DWS Science and Technology Fund Institutional Shares	Mutual Fund - Registered Investment Company	**	78,354
	Metropolitan West Total Return Bond Fund	Mutual Fund - Registered Investment Company	**	76,422
	Baron Partners Fund Institutional Shares	Mutual Fund - Registered Investment Company	**	66,797
*	Nationwide Baidard Technology and Science Funds	Mutual Fund - Registered Investment Company	**	65,197
	Vanguard Information Technology Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	58,709
	DWS Enhanced Commodity Strategy Fund	Mutual Fund - Registered Investment Company	**	57,127
	Fidelity International Growth Fund	Mutual Fund - Registered Investment Company	**	44,420
	T. Rowe Price Science and Technology Fund	Mutual Fund - Registered Investment Company	**	40,811
	Fidelity 500 Index Fund	Mutual Fund - Registered Investment Company	**	39,248
	BlackRock S & P 500 Index	Mutual Fund - Registered Investment Company	**	35,429
	Morgan Stanley Institutional Fund, International Advantage Portfolio	Mutual Fund - Registered Investment Company	**	35,380
*	Nationwide S & P 500 Index	Mutual Fund - Registered Investment Company	**	35,145
	Hussman Strategic Total Return Fund	Mutual Fund - Registered Investment Company	**	35,012

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	Vanguard Target Retirement Income Fund	Mutual Fund - Registered Investment Company	**	32,904
	Morgan Stanley Institutional Growth I Fund	Mutual Fund - Registered Investment Company	**	32,417
*	Nationwide NYSE Arca Tech 100 Index Fund Class R6	Mutual Fund - Registered Investment Company	**	31,869
	Vanguard Mid-Cap Value Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	31,415
	Vanguard Large Cap Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	30,947
	Vanguard Mid-Cap Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	30,436
	Fidelity Advisory Technology Fund	Mutual Fund - Registered Investment Company	**	28,340
	BNY Mellon Small/Mid Cap Growth Fund	Mutual Fund - Registered Investment Company	**	27,229
	Baron Opportunity Fund Institutional Class	Mutual Fund - Registered Investment Company	**	24,216
	Baron Fifth Avenue Growth Fund Institutional Class	Mutual Fund - Registered Investment Company	**	21,206
	VanEck International Investors Gold Fund Class I	Mutual Fund - Registered Investment Company	**	20,817
	Vanguard Target Retirement 2015	Mutual Fund - Registered Investment Company	**	20,432
	Fidelity Total Market Index Fund	Mutual Fund - Registered Investment Company	**	19,347
	Vanguard International Value Fund Investor Shares	Mutual Fund - Registered Investment Company	**	19,330
	Vanguard Inflation-Protected Securities Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	17,594
	Morgan Stanley Institutional Fund, Inc. Inception Portfolio Class I	Mutual Fund - Registered Investment Company	**	12,783
	Vanguard Utilities Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	12,060
	Harbor Capital Appreciation Institutional	Mutual Fund - Registered Investment Company	**	11,649
	Vanguard High Dividend Yield Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	11,356
	Vanguard Dividend Growth Fund	Mutual Fund - Registered Investment Company	**	11,141
	Vanguard Dividend Appreciation Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	11,018
	Fidelity Advisor Growth Opportunities Fund Class I	Mutual Fund - Registered Investment Company	**	10,592
	Delaware Healthcare Fund Class I	Mutual Fund - Registered Investment Company	**	8,007

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	Delaware Smid Cap Growth Fund Institutional Class	Mutual Fund - Registered Investment Company	**	7,433
	Vanguard Total Stock Market Index Fund	Mutual Fund - Registered Investment Company	**	5,883
	USAA Income Fund Institutional Shares	Mutual Fund - Registered Investment Company	**	5,868
	JPMorgan Growth Advantage Fund R6	Mutual Fund - Registered Investment Company	**	5,649
	Allspring Government Securities Fund	Mutual Fund - Registered Investment Company	**	4,090
	DFA Investment Grade Portfolio Institutional Class Shares	Mutual Fund - Registered Investment Company	**	4,070
	Vanguard Target Retirement 2065 Fund	Mutual Fund - Registered Investment Company	**	3,485
	DFA International Core Equity Fund	Mutual Fund - Registered Investment Company	**	3,318
	AMG GW&K ESG Bond Fund - Class N	Mutual Fund - Registered Investment Company	**	1,615
	PIMCO Total Return Fund Institutional Class	Mutual Fund - Registered Investment Company	**	1,599
	American Century One Choice Income Retirement R6	Mutual Fund - Registered Investment Company	**	885
	AB Discovery Growth Fund Class A	Mutual Fund - Registered Investment Company	**	527
				<u>21,174,110</u>
*	Nationwide Select Fixed Contract	Insurance Contract		946,552
*	Participant Notes Receivable	Participant Notes Receivable with interest rates ranging from 4.25% to 6.50%		<u>447,338</u>
				<u>\$ 22,568,000</u>

* - Represents Party-In-Interest

** - Cost is not provided for participant-directed investments

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