

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
---	---	---

Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☐ Form 5558 ☐ automatic extension ☐ the DFVC program ☒ special extension (enter description) <u>PUERTO RICO HURRICANE FIONA</u>
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>AXIUM HEALTHCARE DE PUERTO RICO 1165E PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2010</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/2010</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/2010</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>FARMACIA DORAL, INC. DBA AXIUM HEALTHCARE DE PUERTO RICO</u> <u>3200 LAKE EMMA ROAD STE 1000</u> <u>LAKE MARY, FL 32746</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>66-0616318</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>407-865-7795</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>621399</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>66-0616318</u>	2c Plan Sponsor's telephone number <u>407-865-7795</u>	2d Business code (see instructions) <u>621399</u>	
2b Employer Identification Number (EIN) <u>66-0616318</u>					
2c Plan Sponsor's telephone number <u>407-865-7795</u>					
2d Business code (see instructions) <u>621399</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.	02/15/2023	THERESA MONTI
	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	171
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)	125
a(2) Total number of active participants at the end of the plan year		6a(2)	159
b Retired or separated participants receiving benefits.....		6b	16
c Other retired or separated participants entitled to future benefits		6c	37
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	212
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	212
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	136
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: 2G 2J 2E			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (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
--	--	--

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A Name of plan AXIUM HEALTHCARE DE PUERTO RICO 1165E PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 FARMACIA DORAL, INC. DBA AXIUM HEALTHCARE DE PUERTO RICO	D Employer Identification Number (EIN) 66-0616318

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.
--------	---	--

1 Coverage Information:

(a) Name of insurance carrier
TRANSAMERICA 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
39-0989781	86231	987465	212	01/01/2021	12/31/2021

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	(b) Total amount of fees paid
0	442

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
ORIENTAL FINANCIAL GROUP
ORIENTAL INSURANCE, PO BOX 703
SAN JUAN, PR 00936

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	442	ADMINISTRATIVE SERVICES	5

(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	0
c	Additions: (1) Contributions deposited during the year	7c(1)	
	(2) Dividends and credits.....	7c(2)	
	(3) Interest credited during the year.....	7c(3)	
	(4) Transferred from separate account.....	7c(4)	
	(5) Other (specify below)	7c(5)	
	(6) Total additions	7c(6)	0
d	Total of balance and additions (add lines 7b and 7c(6))	7d	0
e	Deductions:		
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
	(2) Administration charge made by carrier.....	7e(2)	
	(3) Transferred to separate account.....	7e(3)	
	(4) Other (specify below)	7e(4)	
	(5) Total deductions	7e(5)	0
f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0

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 D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
---	--	--

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan <u>AXIUM HEALTHCARE DE PUERTO RICO 1165E PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>FARMACIA DORAL, INC. DBA AXIUM HEALTHCARE DE PUERTO RICO</u>	D Employer Identification Number (EIN) <u>66-0616318</u>	

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

a Name of MTIA, CCT, PSA, or 103-12 IE: <u>AEGON BOND</u>				
b Name of sponsor of entity listed in (a): <u>TRANSAMERICA LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>39-0989781-100</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>72309</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>GOLDMAN SACHS MID-CAP OPP</u>				
b Name of sponsor of entity listed in (a): <u>TRANSAMERICA LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>39-0989781-147</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>31646</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>TRANSAMERICA PARTNERS STK IDX</u>				
b Name of sponsor of entity listed in (a): <u>TRANSAMERICA LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>39-0989781-538</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>175</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SSGA INTERNATIONAL INDEX</u>				
b Name of sponsor of entity listed in (a): <u>TRANSAMERICA LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>39-0989781-819</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3512</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SSGA S&P MID CAP INDEX</u>				
b Name of sponsor of entity listed in (a): <u>TRANSAMERICA LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>39-0989781-820</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>169</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>TRANSAMERICA LIFE GOAL 2035</u>				
b Name of sponsor of entity listed in (a): <u>TRANSAMERICA LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>39-0989781-848</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>111585</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>TRANSAMERICA LIFE GOAL 2045</u>				
b Name of sponsor of entity listed in (a): <u>TRANSAMERICA LIFE INSURANCE COMPANY</u>				
c EIN-PN <u>39-0989781-849</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>167117</u>		

a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA LIFE GOAL RETIRE		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-845	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 92828
a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA LIFE GOAL 2025		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-847	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 121357
a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA STABLE VALUE ADV		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-374	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 755
a Name of MTIA, CCT, PSA, or 103-12 IE: LOOMIS SAYLES INV GRADE BOND		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-226	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 378
a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA LIFE GOAL 2030		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-245	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 317619
a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA LIFE GOAL 2040		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-246	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 273548
a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA LIFE GOAL 2050		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-247	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 400230
a Name of MTIA, CCT, PSA, or 103-12 IE: TA VANGUARD SMALL-CAP INDEX		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-241	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 247
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS EUROPAC GROWTH		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-208	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 309
a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA EMERGING MARKETSS IND		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-251	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2216

a Name of MTIA, CCT, PSA, or 103-12 IE: THORNBURG INTERNATIONAL VALUE		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-404	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9294
a Name of MTIA, CCT, PSA, or 103-12 IE: COLUMBIA INCOME OPPORTUNITIES		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-438	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6503
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK GLOBAL ALLOCATION		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-489	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1498
a Name of MTIA, CCT, PSA, or 103-12 IE: TOCQUEVILLE PHOENIX		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-493	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 174
a Name of MTIA, CCT, PSA, or 103-12 IE: PIONEER DISCIPLINED VALUE		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-447	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4382
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS AMCAP		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-457	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1937
a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY ADVISOR SMALL CAP		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-466	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6961
a Name of MTIA, CCT, PSA, or 103-12 IE: ALLSPRING SMALL COMPANY VAL		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-629	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9698
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS NEW PERSPECT		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-467	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 16801
a Name of MTIA, CCT, PSA, or 103-12 IE: FIRST EAGLE OVERSEAS		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY		
c EIN-PN 39-0989781-499	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3475

a Name of MTIA, CCT, PSA, or 103-12 IE: **AMERICAN CENTURY INFL-ADJ BD**

b Name of sponsor of entity listed in (a): **TRANSAMERICA LIFE INSURANCE COMPANY**

c EIN-PN 39-0989781-474	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 158
---------------------------------------	-------------------------------	--

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

b Name of sponsor of entity listed in (a): **TRANSAMERICA LIFE INSURANCE COMPANY**

c EIN-PN 39-0989781-470	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 19894
---------------------------------------	-------------------------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: **ALLSPRING PRECIOUS METALS**

b Name of sponsor of entity listed in (a): **TRANSAMERICA LIFE INSURANCE COMPANY**

c EIN-PN 39-0989781-484	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13875
---------------------------------------	-------------------------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: **PGIM JENN NATURAL RESOURCES**

b Name of sponsor of entity listed in (a): **TRANSAMERICA LIFE INSURANCE COMPANY**

c EIN-PN 39-0989781-480	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 261
---------------------------------------	-------------------------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: **TEMPLETON GLOBAL BOND**

b Name of sponsor of entity listed in (a): **TRANSAMERICA LIFE INSURANCE COMPANY**

c EIN-PN 39-0989781-621	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1079
---------------------------------------	-------------------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE: **TRANSAMERICA LIFE GOAL 2055**

b Name of sponsor of entity listed in (a): **TRANSAMERICA LIFE INSURANCE COMPANY**

c EIN-PN 39-0989781-887	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 253964
---------------------------------------	-------------------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE: **TRANSAMERICA LIFE GOAL 2060**

b Name of sponsor of entity listed in (a): **TRANSAMERICA LIFE INSURANCE COMPANY**

c EIN-PN 39-0989781-385	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 90146
---------------------------------------	-------------------------------	--

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
--	--	---

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan AXIUM HEALTHCARE DE PUERTO RICO 1165E PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 FARMACIA DORAL, INC. DBA AXIUM HEALTHCARE DE PUERTO RICO	D Employer Identification Number (EIN) 66-0616318	

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	2802	4193
(2) Participant contributions.....	1b(2)	4097	4921
(3) Other	1b(3)	4000	10000
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)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	1431500	2036099
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(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	1442399 2055213
Liabilities			
g	Benefit claims payable	1g	13311 23045
h	Operating payables	1h	
i	Acquisition indebtedness.....	1i	
j	Other liabilities.....	1j	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	13311 23045
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	1429088 2032168

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)	154532
	(B) Participants	2a(1)(B)	195049
	(C) Others (including rollovers).....	2a(1)(C)	124757
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	474338
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)	
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	0
(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)		221356
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		695694
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	91237	
(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)		91237
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)	570	
(2) Contract administrator fees.....	2i(2)	807	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		1377
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		92614
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		603080
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: LANDA UMPIERRE,PSC

(2) EIN: 30-0116076

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		13563

	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.
---	--	---

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan AXIUM HEALTHCARE DE PUERTO RICO 1165E PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 FARMACIA DORAL, INC. DBA AXIUM HEALTHCARE DE PUERTO RICO	D Employer Identification Number (EIN) 66-0616318

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	0
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): 66-0259436		
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 _____

Axium Healthcare de Puerto Rico 1165(e) Plan

Financial Statements and Supplemental Schedules

December 31, 2021 and 2020

(With Independent Auditors' Report Thereon)

Axium Healthcare de Puerto Rico 1165(e) Plan

Table of Contents

December 31, 2021 and 2020

	Pages
Independent Auditors' Report	1-4
Statements of Net Assets Available for Benefits	5
Statement of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements	7-14
Supplemental Schedules:	
Schedule H, Line 4i, Schedule of Assets (Held at End of Year)	16
Schedule H, Line 4a, Schedule of Delinquent Participants Contributions	17

Independent Auditors' Report

To the Plan Administrator of
Axium Healthcare de Puerto Rico 1165(e) Plan:

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2021 Financial Statements

We have performed an audit of the financial statements of Axium Healthcare de Puerto Rico 1165(e) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the 2021 financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's 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 December 31, 2021, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the 2021 Financial Statements section:

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

Basis for Opinion on the 2021 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of Axium Healthcare de Puerto Rico 1165(e) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2021 Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

Auditors' Responsibilities for the Audit of the 2021 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements 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 auditors' 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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matters

2021 Supplemental Schedules Required by ERISA

The supplemental Schedules of Assets (Held at End of Year) and of Delinquent Participants Contributions as of or for the year ended December 31, 2021, are presented for purposes of additional analysis and are not a required part of the financial statements but are 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 schedules, 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 GAAS. For information included in the supplemental schedules 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 schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion

- the form and content of the supplemental schedules, other than the information in the supplemental schedules 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.

Page 4

- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Auditors' Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of the Plan. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated October 15, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.



San Juan, Puerto Rico
February 14, 2023

Certified Public Accountants
License No. 95 expires on December 1, 2023.
Stamp No. E494493 of the Puerto Rico Society of CPAs
was affixed to the record copy of this report.

Axium Healthcare de Puerto Rico 1165(e) Plan

Statements of Net Assets Available for Benefits

December 31, 2021 and 2020

	Assets	2021	2020
Investments, at fair value		\$ 2,036,099	1,431,500
Receivables:			
Employer contributions		4,193	2,802
Participants contributions		4,921	4,097
Qualified non-elective contributions		10,000	4,000
Total receivables		19,114	10,899
Total assets		2,055,213	1,442,399
	Liabilities		
Excess contributions payable		23,045	13,311
Net assets available for benefits		\$ 2,032,168	1,429,088

See accompanying notes to financial statements.

Axium Healthcare de Puerto Rico 1165(e) Plan

Statement of Changes in Net Assets Available for Benefits

Year ended December 31, 2021

Additions to net assets:

Investment income:

Net appreciation in fair value of investments	\$ 221,356
---	------------

Contributions:

Employer	154,532
----------	---------

Participants	195,049
--------------	---------

Participants rollovers from other qualified plans	113,687
---	---------

Qualified non-elective contributions	11,070
--------------------------------------	--------

Total contributions	474,338
---------------------	---------

Total additions to net assets	695,694
-------------------------------	---------

Deductions from net assets:

Benefits paid to participants	91,237
-------------------------------	--------

Administrative expenses	1,377
-------------------------	-------

Total deductions from net assets	92,614
----------------------------------	--------

Net increase	603,080
--------------	---------

Net assets available for benefits at beginning of year	1,429,088
--	-----------

Net assets available for benefits at end of year	\$ 2,032,168
--	--------------

See accompanying notes to financial statements.

Axiom Healthcare de Puerto Rico 1165(e) Plan

Notes to Financial Statements

December 31, 2021 and 2020

(1) Description of the Plan

The following description of Axiom Healthcare de Puerto Rico 1165(e) Plan (the Plan) provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

(a) *General*

The Plan is a defined contribution plan covering all employees of Farmacia Doral, Inc. dba Axiom Healthcare de Puerto Rico (the Employer, Sponsor or the Company). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and Sections 1081.01 (a) and (d) of the Puerto Rico Internal Revenue Code of 2011, as amended (the PRIRC or the Code). The Plan was established on January 1, 2011.

The Plan Sponsor in accordance with the provisions of the Plan, amended the Plan as follows:

- Effective April 1, 2018, the service requirement for Plan's eligibility requirements was amended to reflect an immediate entry. Also, effective at such date the Plan Sponsor match for catch-up contributions made by participants.
- Effective January 1, 2019, the matching contribution was 100% of the benefiting participant's elective deferrals on the first 5% of elective deferrals by the participant. Additionally, the maximum dollar limit for matching contribution for each benefiting participant will be 5% of the annual compensation limitation rate set annually by the PRIRC. The limit for the Plan year 2021 is \$290,000. Also, effective at such date the automatic enrollment feature was removed from the Plan under Section 4.1(b) of the Plan's Adoption Agreement.

(b) *Contributions*

Each year, participants may contribute an amount not to exceed the maximum deferral amount specified by the PRIRC (\$15,000 for the tax year ended December 31, 2021). The Company makes each pay period a matching contribution equals to 100% of the first 5% of the participant contribution.

Additional "catch up" elective deferral contributions can be made beginning in the calendar year in which the participant attains at least age 50 by the end of such calendar year. The "catch up" elective deferral contribution limit is \$1,500, for year 2021, as established by the PRIRC.

The Sponsor may make profit sharing contributions. These contributions are totally discretionary, including the discretion to forego a contribution for one or more Plan years. In any Plan year in which a profit sharing contribution is made an allocation will be made to the participant accounts in the ratio of each participant compensation for the year to the total compensation of all eligible participants.

The Plan permits rollover contributions provided all legal requirements and any requirements imposed by the Plan Administrator with respect to such a transfer are satisfied.

Axium Healthcare de Puerto Rico 1165(e) Plan

Notes to Financial Statements

December 31, 2021 and 2020

(c) Rollovers Contributions

Rollover contributions to the Plan consist of monies received by a participant from another plan qualified under the PRIRC.

(d) Participant Accounts

Each participant's account as established in the Plan is credited with the participant's contributions and allocations of (a) the Company's matching contribution and (b) Plan's earnings. 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.

The participant is permitted to direct how all or a portion of the account be invested, subject to any rules or procedures established by the Plan Administrator. The Participant can choose from any investment alternatives approved by the Sponsor.

(e) Investment Options

Participants may direct their contributions to any of the pooled separate accounts offered as investment options. The account is credited with earnings on the underlying investments and charged for participant withdrawals and investment management expenses. Fair value represents contributions made, plus earnings (including realized and unrealized gains/(losses) on the underlying accounts), less participant withdrawals and investment management expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at fair value.

(f) Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service. Participants are fully vested in Employer contributions after one year of service.

(g) Payment of Benefits

The participant has a 100% of vested interest in their accounts when reach normal retirement age while the participant is still employed. Normal retirement age is the same day the participant reach age 65. Upon participant disability or death, the participant or beneficiary, is entitled to their vested interest. On termination of employment with the Company before normal retirement age, or if employment is terminated before dying or become disable, the participant is entitled to receive the vested interest in their account. Distribution will be made within and administratively reasonable time after the employment termination. At the time of distribution, the participant can elect to have payment made in a lump sum. The participant may also elect partial payments.

(h) Hardship Withdrawals

Under certain conditions, participants, while still employed by the Company, are permitted to withdraw, in a single sum, all or any portion of the participant vested account. These conditions include expenses for medical care, including certain medical care for the

Axiom Healthcare de Puerto Rico 1165(e) Plan

Notes to Financial Statements

December 31, 2021 and 2020

participant's beneficiary, cost related to the purchase of a principal residence, payments necessary to prevent eviction from or foreclosure on a principal residence, the payment of tuition and related educational fees, and funeral expenses. A participant's right to make deferrals to the Plan will be suspended for 12 months after the receipt of the hardship withdrawal. The participant must first obtain all other available distributions, and a special limitation may apply to the participant's elective deferrals in the following taxable year.

(i) Administrative Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Other administration fees, such as the service fees of the Custodian of Plan's assets and distribution fees, are charged directly to the participant's account and are included in administrative expenses. Administrative expenses amounting to \$1,377 were properly recognized by the Plan for the year ended December 31, 2021.

(j) Forfeitures

Forfeitures under the Plan will be added to the employer contributions and allocated accordingly. At December 31, 2021 and 2020, available forfeitures amounted to \$520 and \$173, respectively.

(2) Summary of Significant Accounting Policies

(a) Basis of Accounting

The Plan's financial statements are prepared on the accrual basis of accounting.

(b) Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

(c) Payment of Benefits

Benefits are recorded when paid.

(d) Use of Estimates

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

Axiom Healthcare de Puerto Rico 1165(e) Plan

Notes to Financial Statements

December 31, 2021 and 2020

(3) Financial Information Prepared and Certified by Custodian

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by Transamerica Life Insurance Company (qualified institution), the Custodian of the Plan as of December 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Investments, at fair value:		
Pooled separate accounts	\$ <u>2,036,099</u>	<u>1,431,500</u>
Investment income	\$ <u>221,356</u>	<u>181,362</u>

(4) Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follow:

- Level 1** Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2** Inputs to the valuation methodology include:
- quoted prices for similar assets or liabilities in active markets;
 - quoted prices for identical or similar assets or liabilities in inactive markets;
 - inputs other than quoted prices that are observable for the asset or liability;
 - inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3** Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Axium Healthcare de Puerto Rico 1165(e) Plan

Notes to Financial Statements

December 31, 2021 and 2020

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

Pooled Separate Accounts: The unit value of the pooled separate accounts is calculated by dividing the total value of the assets of the separate account by the number of units in the separate account. For separate accounts that invest exclusively in mutual funds, the total value of the assets of the separate account is based on the net asset value (NAV), or price per share, of the underlying mutual fund. The mutual fund calculates its NAV by dividing the mutual fund's net assets by the mutual fund's outstanding number of shares. Those separate accounts investing in mutual funds or equity securities are measured using quoted prices in active markets for identical assets. Those separate accounts directly investing in fixed maturity securities are measured based on the pricing data provided by outside valuation service providers who in turn generally use the mean of bid and ask prices but may also use alternative observable pricing inputs for certain securities.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets, at fair value as of December 31, 2021 and 2020:

Investments, at Fair Value as of December 31, 2021				
	Level 1	Level 2	Level 3	Total
Pooled separate accounts:				
Bonds	\$ 7,740	72,686	—	80,426
Balanced	1,829,892	—	—	1,829,892
Equity	125,026	755	—	125,781
Investments, at fair value	<u>\$ 1,962,658</u>	<u>73,441</u>	<u>—</u>	<u>2,036,099</u>
Investments, at Fair Value as of December 31, 2020				
	Level 1	Level 2	Level 3	Total
Pooled separate accounts:				
Bonds	\$ 77,607	—	—	77,607
Balanced	1,294,631	—	—	1,294,631
Equity	59,262	—	—	59,262
Investments, at fair value	<u>\$ 1,431,500</u>	<u>—</u>	<u>—</u>	<u>1,431,500</u>

(5) Voluntary Compliance

Certain computational and coding errors were identified relating to participant and employer matching contributions. These errors occurred during the year 2021 due to the fact that certain eligible compensation was not considered in the participants deferral calculations. Corrective contributions to participant accounts, including lost earnings, have been identified and quantified by the Company.

Axiom Healthcare de Puerto Rico 1165(e) Plan

Notes to Financial Statements

December 31, 2021 and 2020

The Company is in the process to file a voluntary submission to the IRS under the Employee Plans Compliance Resolution System (EPCRS), outlining the foregoing operational issues and proposed resolution and corrective action. The estimate for the corrective contributions was based upon the plan provisions and was limited by various Internal Revenue Code regulations.

An estimate of approximately \$10,000 is recorded as corrective contributions receivable as of December 31, 2021, in the accompanying statements of net assets available for benefits. The estimate reflects investment earnings and losses based upon the affected participants' investment elections during the correction year.

These amounts will be remitted by the Company and credited to participants' accounts as soon as administratively possible, upon approval by the IRS. These amounts have been estimated based on the proposed corrective action in the EPCRS. Any differences in the estimated and final correction methods, as agreed upon with the IRS will be reflected in future years. Although the submission is still pending with the IRS, all corrective action as required by the IRS will be taken by the Company. No provision for income taxes has been included in the Plan's financial statements related to the foregoing matters because the Company believes that the Plan continues to be qualified, and the tax status of the related trust continues to be tax exempt.

In 2020, corrective contributions amounting to \$4,000 were recorded in the Plan's financial statements. In 2021, the Sponsor paid to the Plan \$5,070, resulting in a change in estimate of \$1,070 that was recorded in the current year statement of changes in net assets available for benefits.

(6) Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the Puerto Rico Treasury Department (PRTD) amounting to \$23,045 and \$13,311 as of December 31, 2021 and 2020, respectively, are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2021 excess contributions to the applicable participants subsequently in 2022. The excess contributions for the year ended December 31, 2020, were distributed in 2021.

(7) Plan Termination

Although it has not expressed any intention to do so, the Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions. Any unallocated assets of the Plan shall be allocated to participant accounts and distributed in such manner as the Employer may determine.

(8) Tax Status

The Plan is qualified under Section 1081.01(a) of the Act No. 1 of January 31, 2011, as amended, from time to time, known as the Puerto Rico Internal Revenue Code (PRIRC). The Plan received a favorable determination letter from the Puerto Rico Treasury Department (PRTD), on February 6, 2012, as to its qualified status under the PRIRC. No events have occurred with respect to the Plan or the associated Trust that, in substantial likelihood, would result in the Plan being disqualified by the PRTD. The Trust associated with the Plan is exempt from Puerto Rico income taxation pursuant to the provisions of Section 1081.01(a) of the PRIRC, and pursuant to Section 1022(i)(I) of ERISA.

Axiom Healthcare de Puerto Rico 1165(e) Plan

Notes to Financial Statements

December 31, 2021 and 2020

Although the Plan has been amended since receiving the determination letter, the Plan Administrator and the Plan's tax counsel believe that the Plan is currently designed and is currently being operated in compliance with the applicable requirements of the PRIRC, and, therefore, believe that the Plan is qualified, and the related trust is tax exempt. Accordingly, no provision for income taxes has been made.

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 Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the PRTD. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

(9) Prohibited Transactions – Participant's Contribution Remittances

Department of Labor's Regulation 2510.3-102, requires that participant contributions be remitted to the Plan on the earliest date on which they can be reasonably segregated from the Sponsor's general assets but in no event later than the 15th business day following the end of the month in which amounts are contributed by employees or withheld from their wages. There were unintentional delays in the remittance of participant's contributions during the Plan year ended December 31, 2021. The Sponsor has agreed to absorb any costs incurred by the Plan including lost interest as a result of the untimely remittances of the participants' contributions. The accumulated lost earnings on such late remittances amounted to \$22 at December 31, 2021.

(10) Party-in-Interest Transactions

As of December 31, 2021 and 2020, the Plan held certain investments in pooled separate accounts which were issued by Transamerica Life Insurance Company, the Custodian of the Plan. These transactions qualify as party-in-interest transactions permitted under the provisions of ERISA.

(11) Risk and Uncertainties

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

(12) Financial Impact of COVID-19 Pandemic

In December 2019, a novel strain of coronavirus (COVID-19) surfaced in Wuhan, China and has since spread globally to other countries and jurisdictions. In March 2020, the World Health Organization declared COVID-19 to be a pandemic. The COVID-19 pandemic significantly disrupted and negatively impacted the global economy, disrupted global supply chains, created significant volatility and disruption in financial markets, significantly increased unemployment levels worldwide and decreased consumer confidence and commercial activity generally.

Axium Healthcare de Puerto Rico 1165(e) Plan

Notes to Financial Statements

December 31, 2021 and 2020

As a result of the COVID-19 pandemic, economic uncertainties have arisen which have resulted in significant volatility in the investment markets and have affected, and may continue to affect, the market price of the Plans assets, which could in turn affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits and the Statement of Changes in Net Assets Available for Benefits. Even though recently there have been signs of an improving economy since the height of the pandemic, the full impact of the pandemic continues to evolve. The duration of the COVID-19 pandemic and whether these economic uncertainties may resurge, as well as the ultimate economic and financial impact of these circumstances in the Sponsor and the Plan, are highly uncertain and are difficult to predict at this time.

(13) Subsequent Events

The Plan has evaluated subsequent events through February 14, 2023, the date at which the financial statements were available to be issued.

Supplemental Schedules

Axium Healthcare de Puerto Rico 1165(e) Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

December 31, 2021

(a)	(b)	(c)	(d)	(e)
		Description of investment including maturity date, number of shares or units, rate of interest, collateral, par or maturity value	Cost	Current Value
	Identity of issuer, borrower, lessor, or similar party			
*	AEGON Bond	1,894.6259 Units	N/A	\$ 72,309
*	Allspring Precious Metals	240.3290 Units	N/A	13,875
*	Allspring Small Company Value	92.8710 Units	N/A	9,698
*	American Century Infl-Adj Bd	5.5317 Units	N/A	158
*	American Funds AMCAP	9.8593 Units	N/A	1,937
*	American Funds EuroPac Growth	0.7521 Units	N/A	309
*	American Funds New Perspect	75.5414 Units	N/A	16,801
*	BlackRock Global Allocation	24.6720 Units	N/A	1,488
*	Calvert Equity	236.4489 Units	N/A	19,894
*	Columbia Income Opportunities	169.7906 Units	N/A	6,503
*	Fidelity Advisor Small Cap	62.5068 Units	N/A	6,961
*	First Eagle Overseas	27.7397 Units	N/A	3,475
*	Goldman Sachs Mid-Cap Opp	98.6353 Units	N/A	31,646
*	Loomis Sayles Inv Grade Bond	7.5964 Units	N/A	378
*	PGIM Jenn Natural Resources	2.5391 Units	N/A	261
*	Pioneer Disciplined Value	74.6707 Units	N/A	4,382
*	SSgA Emerging Marketss Ind	66.6992 Units	N/A	2,216
*	SSgA International Index	89.2443 Units	N/A	3,512
*	SSgA S&P Mid Cap Index	1.6361 Units	N/A	169
*	TA Vanguard Small-Cap Index	0.6545 Units	N/A	247
*	Templeton Global Bond	14.2486 Units	N/A	1,079
*	Thornburg International Value	158.5615 Units	N/A	9,294
*	Tocqueville Phoenix	2.5607 Units	N/A	173
*	Transamerica LifeGoal 2025	3,826.8258 Units	N/A	121,357
*	Transamerica LifeGoal 2030	11,456.0780 Units	N/A	317,619
*	Transamerica LifeGoal 2035	2,990.1307 Units	N/A	111,585
*	Transamerica LifeGoal 2040	8,793.1458 Units	N/A	273,548
*	Transamerica LifeGoal 2045	3,971.1114 Units	N/A	167,117
*	Transamerica LifeGoal 2050	12,242.3398 Units	N/A	400,230
*	Transamerica LifeGoal 2055	9,331.3327 Units	N/A	253,964
*	Transamerica LifeGoal 2060	3,307.7730 Units	N/A	90,146
*	Transamerica LifeGoal Retire	3,700.0339 Units	N/A	92,828
*	Transamerica Partners Stk Idx	1.1203 Units	N/A	175
*	Transamerica Stable Value Adv	35.0065 Units	N/A	755
				<u>\$ 2,036,099</u>

The above information was certified as complete and accurate by Transamerica Life Insurance Company, the Custodian of the Plan.

* Represents a party-in-interest to the Plan.

N/A - Historical cost is not required for participant directed investments, and therefore, it is not included herein.

See accompanying independent auditors' report.

Axium Healthcare de Puerto Rico 1165(e) Plan

Schedule H, Line 4a – Schedule of Delinquent Participants Contributions

Year ended December 31, 2021

Year	Participant Contributions Transferred Late to the Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2021	\$ 13,563	13,563	—	—	—

See accompanying independent auditors' report.

Axium Healthcare de Puerto Rico 1165(e) Plan

Schedule H, Line 4a – Schedule of Delinquent Participants Contributions

Year ended December 31, 2021

Participant Contributions Transferred Late to the Plan		Total that Constitute Nonexempt Prohibited Transactions				Total Fully Corrected Under VFCP and PTE 2002-51
Year	Check here if late participant loan repayments are included ☐	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP		
2021	\$ 13,563	13,563	—	—	—	

See accompanying independent auditors' report.

Axium Healthcare de Puerto Rico 1165(e) Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

December 31, 2021

(a)	(b)	(c)	(d)	(e)
Identity of issuer, borrower, lessor, or similar party	Description of investment including maturity date, number of shares or units, rate of interest, collateral, par or maturity value	Cost	Current Value	
* AEGON Bond	1,894.6259 Units	N/A	\$	72,309
* Allspring Precious Metals	240.3290 Units	N/A		13,875
* Allspring Small Company Value	92.8710 Units	N/A		9,698
* American Century Infl-Adj Bd	5.5317 Units	N/A		158
* American Funds AMCAP	9.8593 Units	N/A		1,937
* American Funds EuroPac Growth	0.7521 Units	N/A		309
* American Funds New Perspect	75.5414 Units	N/A		16,801
* BlackRock Global Allocation	24.6720 Units	N/A		1,498
* Calvert Equity	236.4489 Units	N/A		19,894
* Columbia Income Opportunities	169.7906 Units	N/A		6,503
* Fidelity Advisor Small Cap	62.5068 Units	N/A		6,961
* First Eagle Overseas	27.7397 Units	N/A		3,475
* Goldman Sachs Mid-Cap Opp	98.6353 Units	N/A		31,646
* Loomis Sayles Inv Grade Bond	7.5964 Units	N/A		378
* PGIM Jenn Natural Resources	2.5391 Units	N/A		261
* Pioneer Disciplined Value	74.6707 Units	N/A		4,382
* SSgA Emerging Marketss Ind	66.6992 Units	N/A		2,216
* SSgA International Index	89.2443 Units	N/A		3,512
* SSgA S&P Mid Cap Index	1.6361 Units	N/A		169
* TA Vanguard Small-Cap Index	0.6545 Units	N/A		247
* Templeton Global Bond	14.2486 Units	N/A		1,079
* Thornburg International Value	158.5615 Units	N/A		9,294
* Tocqueville Phoenix	2.5607 Units	N/A		173
* Transamerica LifeGoal 2025	3,826.8258 Units	N/A		121,357
* Transamerica LifeGoal 2030	11,456.0780 Units	N/A		317,619
* Transamerica LifeGoal 2035	2,990.1307 Units	N/A		111,585
* Transamerica LifeGoal 2040	8,793.1458 Units	N/A		273,548
* Transamerica LifeGoal 2045	3,971.1114 Units	N/A		167,117
* Transamerica LifeGoal 2050	12,242.3398 Units	N/A		400,230
* Transamerica LifeGoal 2055	9,331.3327 Units	N/A		253,964
* Transamerica LifeGoal 2060	3,307.7730 Units	N/A		90,146
* Transamerica LifeGoal Retire	3,700.0339 Units	N/A		92,828
* Transamerica Partners Stk Idx	1.1203 Units	N/A		175
* Transamerica Stable Value Adv	35.0065 Units	N/A		755
			\$	<u>2,036,099</u>

The above information was certified as complete and accurate by Transamerica Life Insurance Company, the Custodian of the Plan.

* Represents a party-in-interest to the Plan.

N/A - Historical cost is not required for participant directed investments, and therefore, it is not included herein.

See accompanying independent auditors' report.