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 07/01/2021 and ending 06/30/2022

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

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

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

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

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶ ☐

Part II Basic Plan Information—enter all requested information

1a Name of plan
SYSTEMS SOURCE, INC. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 07/01/1993

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)
SYSTEMS SOURCE, INC.

4685 MACARTHUR COURT
SUITE 100
NEWPORT BEACH, CA 92660

2b Employer Identification Number (EIN) 95-3707183

2c Plan Sponsor's telephone number 949-852-0920

2d Business code (see instructions) 423200

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.	02/21/2023	MANIJEH MOGHADDAM
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:
a Sponsor's name
c Plan Name

4b EIN

4d PN

5 Total number of participants at the beginning of the plan year	**5**	216
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)**	170
a(2) Total number of active participants at the end of the plan year	**6a(2)**	181
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	56
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	237
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	237
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	212
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

2F 2G 2J 2K 2S 2T 2E 3D

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

9a Plan funding arrangement (check all that apply)

(1)	[ ]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	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)	[X]	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)	[X]	**R** (Retirement Plan Information)
(2)	[ ]	**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)	[ ]	**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1)	[X]		**H** (Financial Information)
(2)	[ ]		**I** (Financial Information – Small Plan)
(3)	[ ]	0	**A** (Insurance Information)
(4)	[X]		**C** (Service Provider Information)
(5)	[ ]		**D** (DFE/Participating Plan Information)
(6)	[ ]		**G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

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

For calendar plan year 2021 or fiscal plan year beginning 07/01/2021 and ending 06/30/2022

A Name of plan	**B** Three-digit plan number (PN) ▶
SYSTEMS SOURCE, INC. 401(K) PLAN	003
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
SYSTEMS SOURCE, INC.	95-3707183

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 64 65	RECORDKEEPER	1075	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2021

This Form is Open to Public Inspection

For calendar plan year 2021 or fiscal plan year beginning 07/01/2021 and ending 06/30/2022

A Name of plan
SYSTEMS SOURCE, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
SYSTEMS SOURCE, INC.

D Employer Identification Number (EIN)
95-3707183

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	2023410	2218313
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	170092	126257
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	13283217	11652799
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	0

			(a) Beginning of Year	**(b)** End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	0
	(2) Employer real property	1d(2)	0	0
e	Buildings and other property used in plan operation	1e	0	0
f	Total assets (add all amounts in lines 1a through 1e)	1f	15476719	13997369
	Liabilities			
g	Benefit claims payable	1g	0	0
h	Operating payables	1h	0	0
i	Acquisition indebtedness	1i	0	0
j	Other liabilities	1j	0	0
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	15476719	13997369

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

	Income		**(a)** Amount	**(b)** Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	0	
	(B) Participants	2a(1)(B)	847134	
	(C) Others (including rollovers)	2a(1)(C)	65665	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		912799
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	2019	
	(B) U.S. Government securities	2b(1)(B)	0	
	(C) Corporate debt instruments	2b(1)(C)	0	
	(D) Loans (other than to participants)	2b(1)(D)	0	
	(E) Participant loans	2b(1)(E)	9218	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		11237
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
	(B) Common stock	2b(2)(B)	0	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1560629	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		1560629
	(3) Rents	2b(3)		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
	(B) Other	2b(5)(B)	0	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-3780241
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		-1295576
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	176336	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		176336
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		6363
h Interest expense	2h		0
i Administrative expenses: **(1)** Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	1075	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		1075
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		183774
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-1479350
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

(1) [X] 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) [X] 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: LAWRENCE R. MITCHELL & COMPANY **(2)** EIN: 20-0545687

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	

			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?	**4e**	X		1000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l	Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	**4n**		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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

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

5c 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 07/01/2021 and ending 06/30/2022

A Name of plan
SYSTEMS SOURCE, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
SYSTEMS SOURCE, INC.

D Employer Identification Number (EIN)
95-3707183

Part I Distributions

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

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

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

EIN(s): 04-6568107

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

14 Enter the number of 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 _____

Systems Source, Inc.
401(k) Plan
Financial Statements
As of June 30, 2022 and 2021
and For the Year Ended June 30, 2022
and
Independent Auditor's Report

LRM & CO Lawrence R. Mitchell & Company
Certified Public Accountants
A Professional Corporation

Systems Source, Inc.
401(k) Plan
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As of June 30, 2022 and 2021
And For the Year ended June 30, 2022

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LRM & CO
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Independent Auditor's Report

Board of Directors
Systems Source, Inc.
401(k) Plan

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

We have performed an audit of the accompanying financial statements of Systems Source, Inc. 401(k) 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 June 30, 2022 (in liquidation), and the related statement of changes in net assets available for benefits for the year then ended (in liquidation), and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of Systems Source, Inc. 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended June 30, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Systems Source, Inc. 401(k) 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.

Emphasis of Matter — Plan Termination and Liquidation Basis of Accounting

As further discussed in Note 5 to the financial statements, the Board of Directors of Systems Source, Inc. 401(k) Plan approved a plan of liquidation on January 9, 2022, and management determined liquidation is imminent. As a result, Systems Source, Inc. 401(k) Plan used the liquidation basis of accounting in presenting the June 30, 2022 financial statements. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- 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 Systems Source, Inc. 401(k) 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.

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

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

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

Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule H Part IV Line 4i – Schedule of Assets (Held at End of Year) 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 generally accepted auditing standards. 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.

- 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).



Lawrence R. Mitchell & Company
Certified Public Accountants
A Professional Corporation
El Segundo, California

February 10, 2023

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Independent Auditor's Report

Board of Directors
Systems Source, Inc.
401(k) Plan

We were engaged to audit the accompanying statement of net assets available for benefits of Systems Source, Inc. 401(k) Plan (the Plan) as of June 30, 2022, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company (Fidelity), except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that Fidelity held the Plan's investment assets and executed investment transactions for the year ended June 30, 2021. The plan administrator has obtained a certification from Fidelity as of and for the year ended June 30, 2021, that the information provided to the plan administrator by Fidelity, is complete and accurate.

Report on Form and Content in Compliance With DOL Rules and Regulations for June 30, 2021 Financial Statement

The form and content of the information included in the June 30, 2021, financial statement, other than that derived from the information certified by the Fidelity Management Trust Company, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



Lawrence R. Mitchell & Company
Certified Public Accountants
A Professional Corporation
El Segundo, California

February 10, 2023

Systems Source, Inc.
401(k) Plan
Statements of Net Assets Available for Benefits
June 30, 2022 and 2021

Assets	2022 (in liquidation)	2021 (ongoing)
Participant-directed investments:		
Mutual funds	$ 11,652,799	$ 13,283,217
Money market fund	2,218,313	2,023,410
	13,871,112	15,306,627
Receivables:		
Notes receivable from participants	126,257	170,092
Total assets	$ 13,997,369	$ 15,476,719
Liabilities and Net Assets Available for Benefits		
Liabilities:	$ -	$ -
Net assets available for benefits	$ 13,997,369	$ 15,476,719

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

LRM & CO Lawrence R. Mitchell & Company Certified Public Accountants A Professional Corporation

Systems Source, Inc.
401(k) Plan
Statement of Changes in Net Assets Available for Benefits (In Liquidation)
For the Year Ended June 30, 2022

Additions to net assets available for benefits attributed to:	Amount
Investment income:	
Net depreciation in fair value of investments	$ (3,780,242)
Interest and dividend income	1,562,648
Total investment income	(2,217,594)
Interest income from notes receivable from participants	9,218
Contributions:	
Participant contributions	847,134
Rollover contributions	65,665
Total contributions	912,799
Total additions	(1,295,577)
Deductions from net assets available for benefits attributed to:	
Benefits paid to participants	176,335
Deemed distributions	6,363
Administrative expenses	1,075
Total deductions	183,773
Net decrease in net assets available for benefits	(1,479,350)
Net assets available for benefits:	
Beginning of year	15,476,719
End of year	$13,997,369

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

LRM & CO Lawrence R. Mitchell & Company Certified Public Accountants A Professional Corporation

Systems Source, Inc.
401(k) Plan
Notes to the Financial Statements
As of June 30, 2022 and 2021
And For the Year ended June 30, 2022

1. Description of the Plan

The following description of the System Source, Inc. 401(k) Plan (the Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General

The Plan was established effective July 1, 1993, for the benefit of the employees of System Source, Inc. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Board of Trustees is responsible for oversight of the Plan. The Investment Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance, and reports to the Plan's Board of Trustees.

Effective January 10, 2022, System Source, Inc. entered into a purchase agreement with Haworth, Inc. In connection with this purchase agreement, the Board of Directors elected to terminate the Plan (see note 5).

The Plan is a defined contribution plan covering all full-time employees of the Company, who have reached the age of twenty-one, and have three months of credited service, as defined by the Plan. The Plan provides for monthly dates of entry.

Contributions

Participant contributions:

Each year, participants may contribute a percentage of their pretax compensation or after-tax compensation (ROTH deferral contributions) up to a maximum of 90% of their annual compensation as defined by the Plan. Participants may not make annual contributions in excess of the government-imposed limit, which was $20,500 during the year ended June 30, 2022. The government-imposed limit is increased to $27,000 for participants who reach age 50 by year-end. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers).

Employer matching contributions:

Each plan year, the Company may make discretionary employer matching contributions to all participants who have reached the age of twenty-one and have three months of credit service. During the year ended June 30, 2022, there were no employer matching contributions made to the Plan.

Employer discretionary profit sharing contributions:

Each Plan year, the Company may make an additional discretionary profit sharing contribution on behalf of all participants who have reached the age of twenty-one, have completed 1,000 hours of credited service, and are employed by the Company on the last day of the plan year. During the plan year ended June 30, 2022, there were no employer discretionary profit-sharing contributions made to the Plan.

LRM & CO Lawrence R. Mitchell & Company Certified Public Accountants A Professional Corporation

1. Description of the Plan (continued)

Investment options

Participants must direct their salary deferral contributions and their share of the discretionary employer matching contribution and discretionary revised employer profit-sharing contribution into various investments as made available and determined by the Plan Administrator, which are more fully illustrated in the Plan's literature.

Participant accounts

Each participant account is credited with the participant's contribution and allocation of (a) the Company's contributions, (b) Plan earnings (losses), and (c) charged with an allocation of any administrative expenses paid by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the discretionary employer matching and profit-sharing contribution portions of their accounts, plus earnings thereon, are based on years of continuous service. A participant vests 20% after two years of credited service, and by 20% for each year thereafter. Participants are 100% vested after six years of credited service. A participant is also fully vested upon death, total disability, or normal retirement.

Notes receivable from participants

Participants may borrow from their fund accounts from a minimum of $1,000, up to a maximum equal to the lesser of $50,000, or 50 percent of their account balance. These loans are secured by the participant's account balance, and bear interest at 5.25% - 10.00%, which is determined by the plan administrator based on prevailing interest rates. Principal and interest payments are made through bi-weekly payroll deductions.

Payment of benefits

Upon termination of service due to death, disability, termination, or retirement, a participant or the participant's beneficiary will receive a value of the vested account balance in the form of a joint and survivor single life annuity. The participant will receive his or her vested account balance, within an administratively reasonable period of time, after termination. There is an automatic cash out provision for participants with balances not exceeding $5,000.

Forfeited accounts

At June 30, 2022 and 2021, forfeited nonvested accounts totaled $30,069 and $23,842, respectively. These accounts will be used to reduce future discretionary employer contributions or to pay administrative expenses of the Plan.

LRM & CO Lawrence R. Mitchell & Company Certified Public Accountants A Professional Corporation

2. Summary of accounting policies

A summary of the significant accounting policies followed by the Plan in the preparation of the accompanying financial statements is as follows:

Basis of accounting

The accompanying financial statements have been prepared using the liquidation basis of accounting in conformity with accounting principles generally accepted in the United States of America.

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. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and insurance company. 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. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold, as well as held, during the year.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of June 30, 2022 and 2021, no allowance for credit losses has been recorded.

Payment of benefits

Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivables from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Use of estimates

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

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2. Summary of accounting policies (continued)

Risks and uncertainties

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

Subsequent events

The Plan has evaluated subsequent events through February 10, 2023, the date which the financial statements were available to be issued. There were no subsequent events noted that would require adjustment to or disclosure in these financial statements.

3. Certified investments

Certified information relates to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule, including investments and notes receivable from participants held at June 30, 2022 and 2021, and net appreciation in fair value of investments, interest, and dividends for the year ended June 30, 2022, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Fidelity Management Trust Company (Fidelity).

4. Fair value measurements

The framework for measuring 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 follows:

Level I – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or

Level II – 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 active 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 III – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

4. Fair value measurements (continued)

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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2022 and 2021.

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

- *Money Market Fund*: Valued at its amortized cost plus any accrued interest, which approximates fair value.

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value as of June 30, 2022 and 2021:

	Level 1	Level 2	Level 3	Total
June 30, 2022				
Mutual funds	$ 11,652,799	$ -	$ -	$ 11,652,799
Money market fund	2,218,313	-	-	2,218,313
	$ 13,871,112	$ -	$ -	$ 13,871,112
June 30, 2021				
Mutual funds	$ 13,283,217	$ -	$ -	$ 13,283,217
Money market fund	2,023,410	-	-	2,023,410
	$ 15,306,627	$ -	$ -	$ 15,306,627

5. Plan termination

The Company has the right under provisions of the Plan to discontinue its contributions at any time and terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become 100% vested in their accounts.

In connection with the purchase agreement with Haworth, Inc. (see Note 1), the Board of Directors of System Source, Inc., the Plan's sponsor, voted on January 9, 2022, to terminate the Plan; which indicates that the Plan is no longer a going concern. Subsequent to year-end, in September 2022, the Plan assets were liquidated.

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6. Related-party transactions and party-in-interest transactions

Certain plan investments are managed by Fidelity Management Trust Company (Fidelity). Fidelity is the recordkeeper for the Plan and, therefore, these transactions qualify as party in interest transactions.

Fidelity provides certain administrative services to the Plan pursuant to a Master Plan Services Agreement (MSA) between the Company and Fidelity. Fidelity received revenue from mutual funds service providers for services Fidelity provides to the funds. This revenue is used to offset certain amounts owed to Fidelity for its administrative services to the Plan.

If the revenue received by Fidelity from such mutual fund service provider exceeds the amount owed under the MSA, Fidelity remits the excess to the Plan's trust on a quarterly basis. Such amounts may be applied to pay Plan administrative expenses or allocated to the accounts of the participants. The Plan or Plan Sponsor may make payment to Fidelity for administrative expenses not covered by revenue sharing.

7. Tax status

The Plan document received a volume advisory letter dated March 31, 2014, in which the Internal Revenue Service stated that the Plan document was in compliance with the applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the advisory letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and is being operated in compliance with the applicable requirements of the IRC; therefore, the Plan is qualified and the related trust is tax-exempt.

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

Systems Source, Inc. 401(k) Plan
Plan Number 003
FEIN 95-3707183
Schedule H Part IV Line 4i
Schedule of Assets (Held at End of Year)

(a) & (b) Identity of issue, borrower, lessor, or similar party		(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*Fidelity	Fidelity Value Fund	Mutual funds	not required	$ 26,243
*Fidelity	Fidelity Select Health Care Portfolio	Mutual funds	not required	61,526
*Fidelity	Fidelity Select Technology Portfolio	Mutual funds	not required	348,149
*Fidelity	Fidelity Select Utilities Portfolio	Mutual funds	not required	12,655
*Fidelity	Fidelity Select Financial Services Portfolio	Mutual funds	not required	2,043
*Fidelity	Fidelity Leveraged Company Stock Fund	Mutual funds	not required	25,387
*Fidelity	Fidelity Balanced Fund	Mutual funds	not required	340,570
*Fidelity	Fidelity International Discovery Fund	Mutual funds	not required	22,580
*Fidelity	Fidelity Capital Appreciation Fund	Mutual funds	not required	143,879
*Fidelity	Fidelity Disciplined Equity Fund	Mutual funds	not required	21,292
*Fidelity	Fidelity Stock Selector Small Cap Fund	Mutual funds	not required	13,800
*Fidelity	Fidelity Freedom 2010 Fund	Mutual funds	not required	41,940
*Fidelity	Fidelity Freedom 2020 Fund	Mutual funds	not required	2,277,048
*Fidelity	Fidelity Freedom 2030 Fund	Mutual funds	not required	901,422
*Fidelity	Fidelity Select Natural Resources Portfolio	Mutual funds	not required	39,429
*Fidelity	Fidelity Select Consumer Discretionary Portfolio	Mutual funds	not required	113,570
*Fidelity	Fidelity Stock Selector Large Cap Value Fund	Mutual funds	not required	12,902
*Fidelity	Fidelity Freedom 2040 Fund	Mutual funds	not required	1,363,137
*Fidelity	Fidelity Total Bond Fund	Mutual funds	not required	78,461
*Fidelity	Fidelity Freedom 2015 Fund	Mutual funds	not required	1,015,233
*Fidelity	Fidelity Freedom 2025 Fund	Mutual funds	not required	1,655,260
*Fidelity	Fidelity Freedom 2035 Fund	Mutual funds	not required	979,465
*Fidelity	Fidelity Small Cap Value Fund	Mutual funds	not required	39,982
*Fidelity	Fidelity Freedom 2045 Fund	Mutual funds	not required	1,005,010
*Fidelity	Fidelity Freedom 2050 Fund	Mutual funds	not required	335,906
*Fidelity	Fidelity Freedom 2055 Fund	Mutual funds	not required	369,284
*Fidelity	Fidelity Stock Selector Mid Cap Fund	Mutual funds	not required	12,904
*Fidelity	Fidelity Freedom 2060 Fund	Mutual funds	not required	81,025
*Fidelity	Fidelity Select Industrials Portfolio	Mutual funds	not required	2,350
*Fidelity	Fid 500 Index	Mutual funds	not required	276,024
*Fidelity	Fidelity Freedom 2065 Fund	Mutual funds	not required	34,323
*Fidelity	Fidelity Government Market	Money market fund	not required	2,218,313
*Notes receivable to participants		5.25% - 10.00%	not required	126,257
Total assets held at end of year				$ 13,997,369

* Represents parties-in-interest

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Systems Source, Inc.
401(k) Plan
Financial Statements
As of June 30, 2022 and 2021
and For the Year Ended June 30, 2022
and
Independent Auditor's Report

LRM & CO Lawrence R. Mitchell & Company
Certified Public Accountants
A Professional Corporation

Systems Source, Inc.
401(k) Plan
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As of June 30, 2022 and 2021
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Independent Auditor's Report

Board of Directors
Systems Source, Inc.
401(k) Plan

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

We have performed an audit of the accompanying financial statements of Systems Source, Inc. 401(k) 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 June 30, 2022 (in liquidation), and the related statement of changes in net assets available for benefits for the year then ended (in liquidation), and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of Systems Source, Inc. 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended June 30, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Systems Source, Inc. 401(k) 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.

Emphasis of Matter — Plan Termination and Liquidation Basis of Accounting

As further discussed in Note 5 to the financial statements, the Board of Directors of Systems Source, Inc. 401(k) Plan approved a plan of liquidation on January 9, 2022, and management determined liquidation is imminent. As a result, Systems Source, Inc. 401(k) Plan used the liquidation basis of accounting in presenting the June 30, 2022 financial statements. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- 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 Systems Source, Inc. 401(k) 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.

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

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

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

Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule H Part IV Line 4i – Schedule of Assets (Held at End of Year) 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 generally accepted auditing standards. 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.

- 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).



Lawrence R. Mitchell & Company
Certified Public Accountants
A Professional Corporation
El Segundo, California

February 10, 2023

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Independent Auditor's Report

Board of Directors
Systems Source, Inc.
401(k) Plan

We were engaged to audit the accompanying statement of net assets available for benefits of Systems Source, Inc. 401(k) Plan (the Plan) as of June 30, 2022, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company (Fidelity), except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that Fidelity held the Plan's investment assets and executed investment transactions for the year ended June 30, 2021. The plan administrator has obtained a certification from Fidelity as of and for the year ended June 30, 2021, that the information provided to the plan administrator by Fidelity, is complete and accurate.

Report on Form and Content in Compliance With DOL Rules and Regulations for June 30, 2021 Financial Statement

The form and content of the information included in the June 30, 2021, financial statement, other than that derived from the information certified by the Fidelity Management Trust Company, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



Lawrence R. Mitchell & Company
Certified Public Accountants
A Professional Corporation
El Segundo, California

February 10, 2023

Systems Source, Inc.
401(k) Plan
Statements of Net Assets Available for Benefits
June 30, 2022 and 2021

Assets	2022 (in liquidation)	2021 (ongoing)
Participant-directed investments:		
Mutual funds	$ 11,652,799	$ 13,283,217
Money market fund	2,218,313	2,023,410
	13,871,112	15,306,627
Receivables:		
Notes receivable from participants	126,257	170,092
Total assets	$ 13,997,369	$ 15,476,719
Liabilities and Net Assets Available for Benefits		
Liabilities:	$ -	$ -
Net assets available for benefits	$ 13,997,369	$ 15,476,719

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

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Systems Source, Inc.
401(k) Plan
Statement of Changes in Net Assets Available for Benefits (In Liquidation)
For the Year Ended June 30, 2022

Additions to net assets available for benefits attributed to:	Amount
Investment income:	
Net depreciation in fair value of investments	$ (3,780,242)
Interest and dividend income	1,562,648
Total investment income	(2,217,594)
Interest income from notes receivable from participants	9,218
Contributions:	
Participant contributions	847,134
Rollover contributions	65,665
Total contributions	912,799
Total additions	(1,295,577)
Deductions from net assets available for benefits attributed to:	
Benefits paid to participants	176,335
Deemed distributions	6,363
Administrative expenses	1,075
Total deductions	183,773
Net decrease in net assets available for benefits	(1,479,350)
Net assets available for benefits:	
Beginning of year	15,476,719
End of year	$13,997,369

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

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Systems Source, Inc.
401(k) Plan
Notes to the Financial Statements
As of June 30, 2022 and 2021
And For the Year ended June 30, 2022

1. Description of the Plan

The following description of the System Source, Inc. 401(k) Plan (the Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General

The Plan was established effective July 1, 1993, for the benefit of the employees of System Source, Inc. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Board of Trustees is responsible for oversight of the Plan. The Investment Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance, and reports to the Plan's Board of Trustees.

Effective January 10, 2022, System Source, Inc. entered into a purchase agreement with Haworth, Inc. In connection with this purchase agreement, the Board of Directors elected to terminate the Plan (see note 5).

The Plan is a defined contribution plan covering all full-time employees of the Company, who have reached the age of twenty-one, and have three months of credited service, as defined by the Plan. The Plan provides for monthly dates of entry.

Contributions

Participant contributions:

Each year, participants may contribute a percentage of their pretax compensation or after-tax compensation (ROTH deferral contributions) up to a maximum of 90% of their annual compensation as defined by the Plan. Participants may not make annual contributions in excess of the government-imposed limit, which was $20,500 during the year ended June 30, 2022. The government-imposed limit is increased to $27,000 for participants who reach age 50 by year-end. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers).

Employer matching contributions:

Each plan year, the Company may make discretionary employer matching contributions to all participants who have reached the age of twenty-one and have three months of credit service. During the year ended June 30, 2022, there were no employer matching contributions made to the Plan.

Employer discretionary profit sharing contributions:

Each Plan year, the Company may make an additional discretionary profit sharing contribution on behalf of all participants who have reached the age of twenty-one, have completed 1,000 hours of credited service, and are employed by the Company on the last day of the plan year. During the plan year ended June 30, 2022, there were no employer discretionary profit-sharing contributions made to the Plan.

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1. Description of the Plan (continued)

Investment options

Participants must direct their salary deferral contributions and their share of the discretionary employer matching contribution and discretionary revised employer profit-sharing contribution into various investments as made available and determined by the Plan Administrator, which are more fully illustrated in the Plan's literature.

Participant accounts

Each participant account is credited with the participant's contribution and allocation of (a) the Company's contributions, (b) Plan earnings (losses), and (c) charged with an allocation of any administrative expenses paid by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the discretionary employer matching and profit-sharing contribution portions of their accounts, plus earnings thereon, are based on years of continuous service. A participant vests 20% after two years of credited service, and by 20% for each year thereafter. Participants are 100% vested after six years of credited service. A participant is also fully vested upon death, total disability, or normal retirement.

Notes receivable from participants

Participants may borrow from their fund accounts from a minimum of $1,000, up to a maximum equal to the lesser of $50,000, or 50 percent of their account balance. These loans are secured by the participant's account balance, and bear interest at 5.25% - 10.00%, which is determined by the plan administrator based on prevailing interest rates. Principal and interest payments are made through bi-weekly payroll deductions.

Payment of benefits

Upon termination of service due to death, disability, termination, or retirement, a participant or the participant's beneficiary will receive a value of the vested account balance in the form of a joint and survivor single life annuity. The participant will receive his or her vested account balance, within an administratively reasonable period of time, after termination. There is an automatic cash out provision for participants with balances not exceeding $5,000.

Forfeited accounts

At June 30, 2022 and 2021, forfeited nonvested accounts totaled $30,069 and $23,842, respectively. These accounts will be used to reduce future discretionary employer contributions or to pay administrative expenses of the Plan.

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2. Summary of accounting policies

A summary of the significant accounting policies followed by the Plan in the preparation of the accompanying financial statements is as follows:

Basis of accounting

The accompanying financial statements have been prepared using the liquidation basis of accounting in conformity with accounting principles generally accepted in the United States of America.

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. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and insurance company. 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. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold, as well as held, during the year.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of June 30, 2022 and 2021, no allowance for credit losses has been recorded.

Payment of benefits

Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivables from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Use of estimates

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

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2. Summary of accounting policies (continued)

Risks and uncertainties

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

Subsequent events

The Plan has evaluated subsequent events through February 10, 2023, the date which the financial statements were available to be issued. There were no subsequent events noted that would require adjustment to or disclosure in these financial statements.

3. Certified investments

Certified information relates to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule, including investments and notes receivable from participants held at June 30, 2022 and 2021, and net appreciation in fair value of investments, interest, and dividends for the year ended June 30, 2022, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Fidelity Management Trust Company (Fidelity).

4. Fair value measurements

The framework for measuring 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 follows:

Level I – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or

Level II – 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 active 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 III – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

4. Fair value measurements (continued)

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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2022 and 2021.

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

- *Money Market Fund*: Valued at its amortized cost plus any accrued interest, which approximates fair value.

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value as of June 30, 2022 and 2021:

	Level 1	Level 2	Level 3	Total
June 30, 2022				
Mutual funds	$ 11,652,799	$ -	$ -	$ 11,652,799
Money market fund	2,218,313	-	-	2,218,313
	$ 13,871,112	$ -	$ -	$ 13,871,112
June 30, 2021				
Mutual funds	$ 13,283,217	$ -	$ -	$ 13,283,217
Money market fund	2,023,410	-	-	2,023,410
	$ 15,306,627	$ -	$ -	$ 15,306,627

5. Plan termination

The Company has the right under provisions of the Plan to discontinue its contributions at any time and terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become 100% vested in their accounts.

In connection with the purchase agreement with Haworth, Inc. (see Note 1), the Board of Directors of System Source, Inc., the Plan's sponsor, voted on January 9, 2022, to terminate the Plan; which indicates that the Plan is no longer a going concern. Subsequent to year-end, in September 2022, the Plan assets were liquidated.

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6. Related-party transactions and party-in-interest transactions

Certain plan investments are managed by Fidelity Management Trust Company (Fidelity). Fidelity is the recordkeeper for the Plan and, therefore, these transactions qualify as party in interest transactions.

Fidelity provides certain administrative services to the Plan pursuant to a Master Plan Services Agreement (MSA) between the Company and Fidelity. Fidelity received revenue from mutual funds service providers for services Fidelity provides to the funds. This revenue is used to offset certain amounts owed to Fidelity for its administrative services to the Plan.

If the revenue received by Fidelity from such mutual fund service provider exceeds the amount owed under the MSA, Fidelity remits the excess to the Plan's trust on a quarterly basis. Such amounts may be applied to pay Plan administrative expenses or allocated to the accounts of the participants. The Plan or Plan Sponsor may make payment to Fidelity for administrative expenses not covered by revenue sharing.

7. Tax status

The Plan document received a volume advisory letter dated March 31, 2014, in which the Internal Revenue Service stated that the Plan document was in compliance with the applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the advisory letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and is being operated in compliance with the applicable requirements of the IRC; therefore, the Plan is qualified and the related trust is tax-exempt.

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

Systems Source, Inc. 401(k) Plan
Plan Number 003
FEIN 95-3707183
Schedule H Part IV Line 4i
Schedule of Assets (Held at End of Year)

(a) & (b) Identity of issue, borrower, lessor, or similar party		(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*Fidelity	Fidelity Value Fund	Mutual funds	not required	$ 26,243
*Fidelity	Fidelity Select Health Care Portfolio	Mutual funds	not required	61,526
*Fidelity	Fidelity Select Technology Portfolio	Mutual funds	not required	348,149
*Fidelity	Fidelity Select Utilities Portfolio	Mutual funds	not required	12,655
*Fidelity	Fidelity Select Financial Services Portfolio	Mutual funds	not required	2,043
*Fidelity	Fidelity Leveraged Company Stock Fund	Mutual funds	not required	25,387
*Fidelity	Fidelity Balanced Fund	Mutual funds	not required	340,570
*Fidelity	Fidelity International Discovery Fund	Mutual funds	not required	22,580
*Fidelity	Fidelity Capital Appreciation Fund	Mutual funds	not required	143,879
*Fidelity	Fidelity Disciplined Equity Fund	Mutual funds	not required	21,292
*Fidelity	Fidelity Stock Selector Small Cap Fund	Mutual funds	not required	13,800
*Fidelity	Fidelity Freedom 2010 Fund	Mutual funds	not required	41,940
*Fidelity	Fidelity Freedom 2020 Fund	Mutual funds	not required	2,277,048
*Fidelity	Fidelity Freedom 2030 Fund	Mutual funds	not required	901,422
*Fidelity	Fidelity Select Natural Resources Portfolio	Mutual funds	not required	39,429
*Fidelity	Fidelity Select Consumer Discretionary Portfolio	Mutual funds	not required	113,570
*Fidelity	Fidelity Stock Selector Large Cap Value Fund	Mutual funds	not required	12,902
*Fidelity	Fidelity Freedom 2040 Fund	Mutual funds	not required	1,363,137
*Fidelity	Fidelity Total Bond Fund	Mutual funds	not required	78,461
*Fidelity	Fidelity Freedom 2015 Fund	Mutual funds	not required	1,015,233
*Fidelity	Fidelity Freedom 2025 Fund	Mutual funds	not required	1,655,260
*Fidelity	Fidelity Freedom 2035 Fund	Mutual funds	not required	979,465
*Fidelity	Fidelity Small Cap Value Fund	Mutual funds	not required	39,982
*Fidelity	Fidelity Freedom 2045 Fund	Mutual funds	not required	1,005,010
*Fidelity	Fidelity Freedom 2050 Fund	Mutual funds	not required	335,906
*Fidelity	Fidelity Freedom 2055 Fund	Mutual funds	not required	369,284
*Fidelity	Fidelity Stock Selector Mid Cap Fund	Mutual funds	not required	12,904
*Fidelity	Fidelity Freedom 2060 Fund	Mutual funds	not required	81,025
*Fidelity	Fidelity Select Industrials Portfolio	Mutual funds	not required	2,350
*Fidelity	Fid 500 Index	Mutual funds	not required	276,024
*Fidelity	Fidelity Freedom 2065 Fund	Mutual funds	not required	34,323
*Fidelity	Fidelity Government Market	Money market fund	not required	2,218,313
*Notes receivable to participants		5.25% - 10.00%	not required	126,257
Total assets held at end of year				$ 13,997,369

* Represents parties-in-interest

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