

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2022

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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.

Part I Annual Report Identification Information

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 02/24/2022

- A This return/report is for: a multiemployer plan, a multiple-employer plan, 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: CERTIFIED LABORATORIES LLC 401(K) PROFIT SHARING PLAN
1b Three-digit plan number (PN): 003
1c Effective date of plan: 01/01/1995
2a Plan sponsor's name (employer, if for a single-employer plan): CERTIFIED LABORATORIES LLC
2b Employer Identification Number (EIN): 13-4990180
2c Plan Sponsor's telephone number: 516-576-1400
2d Business code (see instructions): 541380

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.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

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

Form 5500 (2022) v. 220413

3a Plan administrator's name and address <input checked="" type="checkbox"/> 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	5 827
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) 441
a(2) Total number of active participants at the end of the plan year	6a(2) 0
b Retired or separated participants receiving benefits	6b 0
c Other retired or separated participants entitled to future benefits.....	6c 0
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 0
f Total. Add lines 6d and 6e	6f 0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g 0
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: 2E 2G 2J 2K 3D 3H 2F 2S 2T	
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) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> 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) <input checked="" type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) <input checked="" type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information – Small Plan) (3) <input checked="" type="checkbox"/> ¹ A (Insurance Information) (4) <input type="checkbox"/> C (Service Provider Information) (5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information) (6) <input type="checkbox"/> 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 2022 Form M-1 annual report. If the plan was not required to file the 2022 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 _____

<p>SCHEDULE A (Form 5500)</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p>2022</p> <hr/> <p>This Form is Open to Public Inspection</p>
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 02/24/2022

<p>A Name of plan <u>CERTIFIED LABORATORIES LLC 401(K) PROFIT SHARING PLAN</u></p>	<p>B Three-digit plan number (PN) ▶ <u>003</u></p>	
<p>C Plan sponsor's name as shown on line 2a of Form 5500 <u>CERTIFIED LABORATORIES LLC</u></p>	<p>D Employer Identification Number (EIN) <u>13-4990180</u></p>	

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

1 Coverage Information:

(a) Name of insurance carrier
VOYA RETIREMENT INSURANCE & ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
<u>71-0294708</u>	<u>86509</u>	<u>818733</u>	<u>0</u>	<u>01/01/2022</u>	<u>02/24/2022</u>

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

(a) Total amount of commissions paid <u>12030</u>	(b) Total amount of fees paid <u>0</u>
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
LOUIS STEIN 7 NASH ROAD
NORTH SALEM, NY 10560

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
<u>12030</u>	<u>0</u>	<u>N/A</u>	<u>3</u>

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information
 Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end.....	4	0
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	0

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶ AS PER RULES OF INSURANCE COMPANY

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

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

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

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

b Balance at the end of the previous year **7b** 1286360

c	Additions: (1) Contributions deposited during the year	7c(1)	16824
	(2) Dividends and credits.....	7c(2)	0
	(3) Interest credited during the year.....	7c(3)	-19172
	(4) Transferred from separate account.....	7c(4)	0
	(5) Other (specify below)	7c(5)	678

▶ LOAN REPAYMENTS AND POSITIVE VALUE ADJUSTMENTS

(6) Total additions..... **7c(6)** -1670

d Total of balance and additions (add lines **7b** and **7c(6)**)..... **7d** 1284690

e Deductions:

(1)	Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	41885
(2)	Administration charge made by carrier.....	7e(2)	230
(3)	Transferred to separate account.....	7e(3)	1242575
(4)	Other (specify below)	7e(4)	0

(5) Total deductions..... **7e(5)** 1284690

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**)..... **7f** 0

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

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

9 Experience-rated contracts:

a	Premiums: (1) Amount received	9a(1)		
	(2) Increase (decrease) in amount due but unpaid	9a(2)		
	(3) Increase (decrease) in unearned premium reserve	9a(3)		
	(4) Earned ((1) + (2) - (3))		9a(4)	0
b	Benefit charges (1) Claims paid	9b(1)		
	(2) Increase (decrease) in claim reserves	9b(2)		
	(3) Incurred claims (add (1) and (2))		9b(3)	0
	(4) Claims charged		9b(4)	
c	Remainder of premium: (1) Retention charges (on an accrual basis) --			
	(A) Commissions	9c(1)(A)		
	(B) Administrative service or other fees	9c(1)(B)		
	(C) Other specific acquisition costs	9c(1)(C)		
	(D) Other expenses	9c(1)(D)		
	(E) Taxes	9c(1)(E)		
	(F) Charges for risks or other contingencies	9c(1)(F)		
	(G) Other retention charges	9c(1)(G)		
	(H) Total retention		9c(1)(H)	0
	(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)		9c(2)	
d	Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
	(2) Claim reserves		9d(2)	
	(3) Other reserves		9d(3)	
e	Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	
10	Nonexperience-rated contracts:			
a	Total premiums or subscription charges paid to carrier		10a	
b	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.		10b	

Part IV Provision of Information

- 11** Did the insurance company fail to provide any information necessary to complete Schedule A? Yes No
- 12** If the answer to line 11 is "Yes," specify the information not provided. ▶

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

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

c EIN-PN

d Entity
code

e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity
code

e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity
code

e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity
code

e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity
code

e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity
code

e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity
code

e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity
code

e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity
code

e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity
code

e Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 02/24/2022	
A Name of plan CERTIFIED LABORATORIES LLC 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) 003
C Plan sponsor's name as shown on line 2a of Form 5500 CERTIFIED LABORATORIES LLC	D Employer Identification Number (EIN) 13-4990180

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

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

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	25689425	0
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j	1054	0
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	1054	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	25688371	0

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)	145439	
(B) Participants.....	2a(1)(B)	254560	
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		399999
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)	1406	
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		1406
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		0
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-2159395
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-1757990
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	976641	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		976641
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees.....	2i(2)	3436	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		3436
j Total expenses. Add all expense amounts in column (b) and enter total	2j		980077
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-2738067
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan.....	2l(2)		22950304

Part III Accountant's Opinion

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

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

- (1)** Unmodified **(2)** Qualified **(3)** Disclaimer **(4)** Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

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

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

(1) Name: **LILLING & COMPANY LLP**

(2) EIN: **13-3447681**

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a	X		104608

		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		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	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 0.

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)
CERTIFIED GROUP 401(K)	74-2937355	001

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2022 This Form is Open to Public Inspection.
--	---	---

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 02/24/2022

A Name of plan <u>CERTIFIED LABORATORIES LLC 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶	<u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CERTIFIED LABORATORIES LLC</u>	D Employer Identification Number (EIN) <u>13-4990180</u>	

Part I	Distributions
---------------	----------------------

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

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

1		0
---	--	---

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
EIN(s): 71-0294708

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 (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (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: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> 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. <input type="checkbox"/> 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 _____

CERTIFIED LABORATORIES, INC. 401(K) PROFIT SHARING PLAN
***INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS WITH
SUPPLEMENTAL INFORMATION***
FEBRUARY 24, 2022, DECEMBER 31, 2021 AND 2020

CERTIFIED LABORATORIES, INC. 401(K) PROFIT SHARING PLAN

FEBRUARY 24, 2022, DECEMBER 31, 2021 AND 2020

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INDEPENDENT AUDITOR'S REPORT

**To the Plan Administrator of
Certified Laboratories, Inc. 401(k) Profit Sharing Plan**

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

We have performed audits of the financial statements of Certified Laboratories, Inc. 401(k) Profit Sharing Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of February 24, 2022 and December 31, 2021, and the related statements of changes in net assets available for benefits for the period ended February 24, 2022 and the year ended December 31, 2021, and the related notes to the financial statements (Financial Statements).

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits 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 February 24, 2022 and December 31, 2021, and for the period ended February 24, 2022 and the year ended December 31, 2021, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (“GAAS”). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 Merger

As further discussed in Note 1 to the financial statements, the Plan was merged into the Certified Group 401(k) plan effective February 24, 2022. Our opinion is not modified with respect to this matter.

Emphasis of Matter – Operational Error

As further discussed in Note 9 to the financial statements, Plan management discovered an operational error in the calculation of safe harbor matching contributions to certain participants for the year ended December 31, 2021 and period ended February 24, 2022. 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the plan, and determining that the plan's transactions that are presented

and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audits 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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

Our audits 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) audits 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 audits, significant audit findings, and certain internal control-related matters that we identified during the audits.

Other Matter - Supplemental Schedules Required by ERISA

The supplemental Schedules of Delinquent Participant Contributions for the period ended February 24, 2022 and year ended December 31, 2021 and the Schedule of Assets (Held at End of Year) as of December 31, 2021, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- 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).

Other Matter - Auditor's Report on the 2020 Financial Statement

We were engaged to audit the statement of net assets available for benefits of the Plan and related notes to the financial statement as of December 31, 2020 (2020 financial statement). As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated October 11, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statement, and (b) the form and content of the information included in the 2020 financial statement other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

A handwritten signature in cursive script that reads "Silling & Company". The signature is written in black ink and is positioned above the printed name of the firm.

CERTIFIED PUBLIC ACCOUNTANTS
Port Washington, New York
February 21, 2023

CERTIFIED LABORATORIES, INC. 401(K) PROFIT SHARING PLAN

***STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS AS OF
FEBRUARY 24, 2022, DECEMBER 31, 2021 AND DECEMBER 31, 2020***

	February 24, 2022	December 31, 2021	December 31, 2020
<i>ASSETS</i>			
Investments, at fair value	-	25,094,396	18,930,648
<i>Receivables</i>			
Notes receivable from participants	-	273,422	300,674
Employer contributions	-	387,368	302,929
Participant contributions	-	15,891	1,399
	-	676,681	605,002
<i>TOTAL ASSETS</i>	-	25,771,077	19,535,650
<i>LIABILITIES</i>			
Accounts payable	-	1,054	100
<i>NET ASSETS AVAILABLE FOR BENEFITS</i>	<u>\$ -</u>	<u>\$ 25,770,023</u>	<u>\$ 19,535,550</u>

See notes to financial statements

CERTIFIED LABORATORIES, INC. 401(K) PROFIT SHARING PLAN

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR
BENEFITS FOR THE PERIOD JANUARY 1, 2022 TO FEBRUARY 24, 2022 AND
YEAR ENDED DECEMBER 31, 2021**

	1/1/22 - 2/24/2022	1/1/21 - 12/31/21
ADDITIONS TO NET ASSETS ATTRIBUTED TO		
Investment Income		
Net change in fair value of investments	(2,193,274)	3,045,492
Interest and dividends	-	36,811
	<u>\$ (2,193,274)</u>	<u>\$ 3,082,303</u>
Interest income from notes receivable from participants	<u>\$ 1,406</u>	<u>15,463</u>
Contributions		
Participant	254,560	1,825,433
Employer	145,439	1,437,970
Rollover	-	1,419,612
	<u>399,999</u>	<u>4,683,015</u>
TOTAL ADDITIONS	<u>(1,791,869)</u>	<u>7,780,781</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO		
Benefits paid to participants	976,641	1,534,530
Administrative expenses	3,436	11,778
TOTAL DEDUCTIONS	<u>980,077</u>	<u>1,546,308</u>
NET CHANGE	<u>(2,771,946)</u>	<u>6,234,473</u>
TRANSFER TO THE CERTIFIED GROUP 401(K) PLAN (SEE NOTE 1)	(22,998,077)	-
NET ASSETS AVAILABLE FOR BENEFITS		
-BEGINNING OF PERIOD/YEAR	<u>25,770,023</u>	<u>19,535,550</u>
-END OF PERIOD/YEAR	<u>-</u>	<u>25,770,023</u>

See notes to financial statements

CERTIFIED LABORATORIES, INC. 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

FEBRUARY 24, 2022, DECEMBER 31, 2021, AND DECEMBER 31, 2020

1. DESCRIPTION OF PLAN

The following description of the Certified Laboratories, Inc. 401(k) Profit Sharing Plan ("Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

Plan Merger

In July 2021, Food Safety Net Services, Ltd. ("FSNS") was merged into the Company. In connection with this transaction, effective February 24, 2022 ("Merger Date"), the Plan was merged into FSNS's 401(k) plan, which has been renamed to Certified Group 401(k) ("Successor Plan") and approximately \$23,000,000 of Plan assets were legally transferred into the Successor Plan.

General

The Plan was a defined contribution plan effective January 1, 1995. The Plan was subject to the provisions of the Employees Retirement Income Security Act of 1974 ("ERISA").

The Plan covered all eligible employees, as defined, of Certified Laboratories, Inc. and certain affiliated entities (collectively, the "Company") who completed 90 days of employment with the Company and over 21 years old. Eligible employees included all employees except, any employee who covered by a collective bargaining agreement that had bargained with the Company in good faith on the subject of retirement benefits, or any employee who had a nonresident alien who received no earned income which constitutes income from services performed within the United States, or other employees who were interns or temporary employees, as defined. The effective date of participation was the first day of the month of the Plan Year coincident with or following the date such requirements were satisfied. The Plan was subject to the provisions of the Employees Retirement Income Security Act of 1974, as amended (ERISA).

The statements of net assets available for benefits as of December 31, 2021 and December 31, 2020, the related statement of changes in net assets available for benefits for the year ended December 31, 2021, and the related notes to the financial statements are prepared for the full plan year. A short plan year of two months for the final period January 1, 2022 through February 24, 2022 has been used for the statement of net assets available for benefits as of February 24, 2022, the related statement of changes in net assets available for benefits for the period January 1, 2022 through February 24, 2022, and the related notes to the financial statements as a result of the Plan's merger into the Successor Plan.

CERTIFIED LABORATORIES, INC. 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

FEBRUARY 24, 2022, DECEMBER 31, 2021, AND DECEMBER 31, 2020

Contributions

Prior to the Plan merger, contributions to the Plan could be pre-tax salary deferrals or roth deferrals. Participants who had attained age of 50 before the end of the Plan year were eligible to make catch-up contributions. Rollover contributions were subject to the terms of the Plan and were fully vested and non-forfeitable. The Plan included an automatic enrollment feature under which newly eligible employees were automatically enrolled to make pre-tax contributions into the Plan at a rate of 6% of compensation, and their accounts under the Plan were automatically invested in the Plan's Qualified Default Investment Alternative ("QDIA"), unless the employee elects otherwise. The Plan had elected the Vanguard Retirement series funds as its QDIA.

Prior to the merger, the Company made safe harbor matching contributions to the Plan. Prior to January 1, 2022, safe harbor matching contributions were made in an amount equal to 100% of the participant's elective deferral that did not exceed 6% of the participant's eligible compensation. Effective January 1, 2022, the maximum safe harbor matching contribution was reduced to 4% of eligible compensation. For the year ended December 31, 2021 the Company made \$1,437,970 in safe harbor matching contribution. For the period ended February 24, 2022 the Company made \$174,256 in safe harbor matching contributions. The Company may also make a discretionary profit sharing contribution, as defined by the Plan. For the year ended December 31, 2021 and the period ended February 24, 2022, the Company did not make a discretionary profit sharing contribution to the Plan. Contributions were subject to certain statutory limitations.

Participant Accounts

Each participant's account was credited with the participant's contribution and Company's safe harbor matching contribution, as well as an allocation of the Company's discretionary profit sharing contribution, if any, and Plan earnings. Participant accounts were charged with an allocation of administrative expenses that were paid by the Plan. Allocations were based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant was entitled was the benefit that could be provided from the participant's vested account. Participants directed the investment of their accounts into various investment options offered by the Plan.

Vesting

Participants were vested immediately in their contributions and employer safe harbor matching contributions plus actual earnings thereon. Prior to January 1, 2022, vesting in the Company's discretionary profit sharing contribution portion of their accounts was based on years of continuous service as follows:

CERTIFIED LABORATORIES, INC. 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

FEBRUARY 24, 2022, DECEMBER 31, 2021, AND DECEMBER 31, 2020

<u>Years of Service</u>	<u>Percent Vested</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

Effective January 1, 2022, vesting in the Company's discretionary profit sharing contribution portion of their accounts was changed to be based on years of continuous service as follows:

<u>Years of Service</u>	<u>Percent Vested</u>
Less than 2	0%
2 or more	100%

Notes Receivable from Participants

Participants were able to borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Notes receivable from participants were secured by the balance in the participant's account. On December 31, 2021, the interest rates on outstanding loans range from 4.75% to 7.00% per annum. Principal and interest were paid ratably through payroll deductions.

Effective February 24, 2022, approximately \$275,000 of notes receivable from participants were transferred to the Successor Plan.

Payment of Benefits

On termination of service due to death, disability, retirement or for other reasons, a participant could elect to receive a lump sum amount equal to the value of the participant's vested interest in his or her account or in the form of an annuity. Participant were entitled to in-service withdrawals for participants upon attainment of age 59 ½, as defined, or as a hardship withdrawal, as defined.

Forfeitures

At December 31, 2021 and 2020, forfeited nonvested accounts totaled \$824 and \$100, respectively. Effective February 24, 2022, forfeitures of \$824 was merged into the Successor Plan. These accounts were permitted to be allocated to participants in the same manner as employer contributions or to pay administrative expenses. During the period ended February 24, 2022 and for the year ended December 31, 2021, there were no forfeitures allocated to reduce employer contributions or used to pay administrative expenses.

CERTIFIED LABORATORIES, INC. 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

FEBRUARY 24, 2022, DECEMBER 31, 2021, AND DECEMBER 31, 2020

EASE Account

Effective July 27, 2017, the Plan established an Expense Account for Service Expenditures (“EASE Account”). The EASE Account was an unallocated account maintained within the Plan to account for funds received under a revenue-sharing agreement with Voya Retirement Insurance and Annuity Company, the Plan’s recordkeeper. These amounts were to be used to pay Plan expenses, and any unused amounts will be allocated to plan participants on an annually on March 31. At December 31, 2021 and 2020, the balances of the EASE account were \$18,306 and \$9,598, respectively. Effective February 24, 2022, EASE Account balance of \$20,621 was merged into the Successor Plan. During the period ended February 24, 2022 and the year ended December 31, 2021, the EASE Account was used to pay audit fees in the amount of \$0 and \$12,750, respectively.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in accordance with U.S. GAAP 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.

Investment Valuation and Income Recognition

At December 31, 2021 and December 31, 2020, investments are reported at fair value. At February 24, 2022, there were no investments held by the Plan. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net change in fair value of investments includes the plan’s gains and losses on investments bought and sold as well as held during the year.

CERTIFIED LABORATORIES, INC. 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

FEBRUARY 24, 2022, DECEMBER 31, 2021, AND DECEMBER 31, 2020

Notes Receivable from Participants

At December 31, 2021 and 2020, notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. At February 24, 2022, there were no notes receivable from participants held by the Plan. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of February 24, 2022, December 31, 2021 and 2020. Delinquent participant loans are recorded as distributions on the basis of the terms of the Plan document.

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 receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net change in fair value of investments.

3. CERTIFIED INFORMATION

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments, at fair value, and notes receivable from participants held at February 24, 2022, December 31, 2021 and 2020, and net change in fair value of investments, interest and dividends, and interest income from notes receivable for the final period January 1, 2022 to February 24, 2022 and for the year ended December 31, 2021, was obtained by management and agreed to or derived from information certified as complete and accurate by Voya Retirement Insurance and Annuity Company (the insurance company of the Plan).

4. FAIR VALUE MEASUREMENTS

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

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
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CERTIFIED LABORATORIES, INC. 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

FEBRUARY 24, 2022, DECEMBER 31, 2021, AND DECEMBER 31, 2020

- Level 2 Inputs to the valuation methodology include
- quoted prices for similar assets or liabilities in active markets;
 - quoted prices for identical or similar assets or liabilities in inactive markets;
 - inputs other than quoted prices that are observable for the asset or liability;
 - inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at February 24, 2022, December 31, 2021 and 2020.

Pooled Separate Accounts

Pooled Separate Accounts are not publicly quoted and are priced at net asset value. ASC 820 allows NAV per share to serve as a practical expedient to estimate fair value.

Voya Fixed Account

The value of the Voya Fixed Account is determined by taking the fixed account surrender value and multiplying by the market value adjustment. Observable inputs in determining fair value include the fixed surrender amount, a market value adjustment formula, and the percent of fixed account surrender value to which the market value adjustment applies. The market value adjustment formula considers the monthly price return of the weighted average of certain fixed income indices and the periods prior to the valuation date of surrender. There are no unobservable inputs allowing it to be classified as a Level 2 investment.

The following tables set forth, by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2021 and December 31, 2020. The Plan held no assets at February 24, 2022. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

CERTIFIED LABORATORIES, INC. 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

FEBRUARY 24, 2022, DECEMBER 31, 2021, AND DECEMBER 31, 2020

	Assets at Fair Value as of December 31, 2021			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Voya Fixed Account	\$ -	\$ 1,320,239	\$ -	\$ 1,320,239
Total assets in the fair value hierarchy	<u>-</u>	<u>1,320,239</u>	<u>-</u>	<u>1,320,239</u>
Investments measured at net assets value ^(a)				<u>23,774,157</u>
Investments at fair value				<u>\$ 25,094,396</u>

	Assets at Fair Value as of December 31, 2020			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Voya Fixed Account	\$ -	\$ 1,869,243	\$ -	\$ 1,869,243
Total assets in the fair value hierarchy	<u>-</u>	<u>1,869,243</u>	<u>-</u>	<u>1,869,243</u>
Investments measured at net assets value ^(a)				<u>17,061,405</u>
Investments at fair value				<u>\$ 18,930,648</u>

^(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets available for benefits.

Gains and losses included in the statements of changes in net assets available for benefits for the final period January 1, 2022 to February 24, 2022 and for the year ended December 31, 2021, are reported in net change in fair value of investments.

The Plan's policy is to recognize transfers between Level 1 and 2 and into and out of Level 3 as of the date of the event or change in circumstances that caused the transfer. For the final period January 1, 2022 to February 24, 2022 and for the year ended December 31, 2021 there were no significant transfers between Level 1 and 2 and no transfers into or out of Level 3.

Investments Measured Using the Net Asset Value per Share Practical Expedient

At February 24, 2022, the Plan did not hold any assets measured at Net Asset Value. The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2021, and 2020, respectively.

CERTIFIED LABORATORIES, INC. 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

FEBRUARY 24, 2022, DECEMBER 31, 2021, AND DECEMBER 31, 2020

	Fair Value at December 31, <u>2021</u>	Unfunded <u>Commitments</u>	Redemption s Frequency (if currently <u>eligible</u>)	Redempti on Notice <u>Period</u>
Pooled Separate Accounts				
Lifecycle (b)	\$10,524,690	N/A	Daily	None
Equity - Large Cap (a)	7,188,630	N/A	Daily	None
Equity - International (a)	2,031,519	N/A	Daily	None
Equity - Mid Cap (a)	1,530,372	N/A	Daily	None
Equity - Small Cap (a)	1,032,464	N/A	Daily	None
Bond (e)	959,739	N/A	Daily	None
Moderate Allocation (c)	505,918	N/A	Daily	None
Money Market (d)	825	N/A	Daily	None
	<u>\$23,774,157</u>			
	Fair Value at December 31, <u>2020</u>	Unfunded <u>Commitments</u>	Redemption s Frequency (if currently <u>eligible</u>)	Redempti on Notice <u>Period</u>
Pooled Separate Accounts				
Lifecycle (b)	\$6,784,194	N/A	Daily	None
Equity - Large Cap (a)	5,404,391	N/A	Daily	None
Equity - International (a)	1,607,120	N/A	Daily	None
Equity - Mid Cap (a)	1,248,660	N/A	Daily	None
Equity - Small Cap (a)	830,782	N/A	Daily	None
Bond (e)	733,302	N/A	Daily	None
Moderate Allocation (c)	452,858	N/A	Daily	None
Money Market (d)	98	N/A	Daily	None
	<u>\$17,061,405</u>			

(a) Equity Funds: Equity funds invest in stocks. The objective of an equity fund is growth through capital gains and dividends. Stock funds may have a specific style, for example, value or growth, and include investments in different sized companies and geographic regions.

(b) Lifecycle Funds: Lifecycle funds invest in a variety of different types of equities and fixed income securities, to achieve their stated investment objective. The objective of an asset allocation fund can vary and includes, but is not limited to, target date funds and investment styles. Target date funds automatically rebalance its investments to create a portfolio for a certain retirement date. Investment styles can vary in risk and include investments in different sized companies and geographic regions, with different weights on equity and debt.

(c) Moderate Allocation Funds: Moderate allocation funds invest in a combination of stocks and bonds seeking to balance growth of principal and current income. Some funds have fixed asset allocations and others allow managers discretion to allocate between equities and bonds, depending on their view of return and risk.

CERTIFIED LABORATORIES, INC. 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

FEBRUARY 24, 2022, DECEMBER 31, 2021, AND DECEMBER 31, 2020

(d) Money Market Funds: An investment whose objective is to earn interest for shareholders while maintaining a net asset value of \$1 per share. A money market fund's portfolio is generally comprised of short-term (less than one year) securities representing high-quality, liquid debt and monetary instruments.

(e) Bond Funds: Bond funds invest in fixed income securities. The objective of bond funds is generally to receive interest payments or capital growth. Fixed income funds generally invest in sovereign, corporate, or municipal debt. In addition, the bond funds may invest in fixed income securities of different durations. Debt rates of return are based upon economic conditions and the credit worthiness of the debtor, amongst other factors.

5. VOYA FIXED ACCOUNT

Prior to the merger, the Plan invested in the Voya Fixed Account. The Voya Fixed Account was credited with declared rates of interest and were subject to a minimum rate described in the contract. Amounts allocated to the Voya Fixed Account were held in the Voya's general account which supports insurance and annuity obligations. Certain conditions or restrictions apply to transfers in connection with the Voya Fixed Account, which allowed it to be classified as non-benefit responsive.

6. RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Voya Retirement Insurance & Annuity Company was the insurance company of the Plan's investments and recordkeeper of Plan balances, and therefore certain transactions qualify as party-in-interest transactions. Fees of approximately \$0 and \$11,800 were paid to Voya Retirement Insurance & Annuity Company from the Plan during the final period January 1, 2022 to February 24, 2022 and the year ended December 31, 2021, respectively.

Lilling & Company LLP was the auditor of the Plan's financial statements and qualified as party-in-interest. Fees of \$0 and \$12,750 were paid to Lilling & Company, LLP from the Plan during the final period January 1, 2022 to February 24, 2022 and the year ended December 31, 2021, respectively.

Participant contributions not transmitted by the Company within the time period set forth in the Department of Labor's regulation CFR 2510.3-102 are considered nonexempt prohibited transactions under ERISA. Participant contributions remitted during the year that constitute nonexempt prohibited transactions are reported by the Plan in the accompanying supplemental schedule as required.

7. PLAN TERMINATION

Prior to the Plan merger, although it had not expressed any intent to do so, the Company had the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would have become 100% vested in their employer contributions.

CERTIFIED LABORATORIES, INC. 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

FEBRUARY 24, 2022, DECEMBER 31, 2021, AND DECEMBER 31, 2020

8. TAX STATUS

Prior to the Plan merger, the Plan adopted a volume submitter profit sharing plan with CODA and was relying on an advisory letter received from CCH Incorporated, DBA ftwilliam.com dated March 31, 2014 stating that the Internal Revenue Service has determined that the volume submitter plan adopted by the Plan is designed in accordance with applicable sections of the Internal Revenue Code (“IRC”). Although the Plan had been amended since receiving the advisory letter, the Plan administrator believes that the Plan was designed, and was being operated, in compliance with the applicable requirements of the IRC through the Merger Date and, therefore, believe the Plan was qualified, and the related trust was tax-exempt through the Merger Date.

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.

9. OPERATIONAL ERROR

Subsequent to the Merger Date, Plan management discovered an operational error in the calculation of safe harbor matching contributions to certain participants for the year ended December 31, 2021 and period ended February 24, 2022. Management of the Company plans to correct this error within the Successor Plan through the Self Correction Program as authorized under Revenue Procedure 2021-30 of the IRS. In the opinion of Plan management, the proposed corrections would be accepted by the IRS upon examination.

10. RISKS AND UNCERTAINTIES

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

CERTIFIED LABORATORIES, INC. 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

FEBRUARY 24, 2022, DECEMBER 31, 2021, AND DECEMBER 31, 2020

11. RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following schedule is a reconciliation of net assets available for benefits per the financial statements at February 24, 2022, December 31, 2021, and 2020 to Schedule H Form 5500:

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Net assets available for benefits per the financial statements	\$ -	\$ 25,770,023	\$ 19,535,550
Less: Deemed distributed participant loans	-	(47,773)	-
Net effect of Market value adjustment	-	(33,879)	(120,914)
Net assets available for benefits per the Form 5500	<u>\$ -</u>	<u>\$ 25,688,371</u>	<u>\$ 19,414,636</u>

The following schedule is a reconciliation of net change in fair value of investments, benefit payments, employer contributions and transfers to other plans per the financial statements for the final period ended January 1, 2022 to February 24, 2022 and for the year ended December 31, 2021, to Form 5500:

	<u>2022</u>	<u>2021</u>
Net change in fair value of investments per the financial statements	\$ (2,193,274)	\$ 3,045,492
Current year adjustment to reflect change in market value of Voya Fixed Account	-	(33,879)
Prior year adjustment to reflect change in market value of Voya Fixed Account	33,879	120,914
Net change in fair value of investments per the Form 5500	<u>\$ (2,159,395)</u>	<u>\$ 3,132,527</u>

	<u>2022</u>	<u>2021</u>
Benefits paid per the financial statements	\$ 976,641	\$ 1,534,530
Change in deemed distributed loans	-	47,773
Benefits paid and deemed distributions per the Form 5500	<u>\$ 976,641</u>	<u>\$ 1,582,303</u>

	<u>2022</u>	<u>2021</u>
Transfers out per the financial statements	\$ 22,998,077	\$ -
Change in deemed distributed loans	(47,773)	-
Transfers out per the Form 5500	<u>\$ 22,950,304</u>	<u>\$ -</u>

On the Form 5500, the Voya Fixed Account is reported at contract value. The Voya Fixed Account is non-benefit responsive and is reported at fair value in accordance with U.S. GAAP on the financial statements.

Form 5500 does not include defaulted loans from participants who have not incurred distributable event. On the financial statements, these amounts are reported as Plan assets until a distributable event occurs.

CERTIFIED LABORATORIES, INC. 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

FEBRUARY 24, 2022, DECEMBER 31, 2021, AND DECEMBER 31, 2020

12. SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through February 21, 2023, the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

CERTIFIED LABORATORIES, INC. 401(K) PROFIT SHARING PLAN

EMPLOYER IDENTIFICATION NUMBER: 13-4990180

PLAN NUMBER: 003

FORM 5500 - SCHEDULE H, LINE 4a -

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2021

Participant Contributions Transferred Late to Plan				Total Fully Corrected under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included [✓]	Total that constitute Nonexempt Prohibited Transactions			
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
\$31,686	\$31,686			

See independent auditor's report

CERTIFIED LABORATORIES, INC. 401(K) PROFIT SHARING PLAN

EMPLOYER IDENTIFICATION NUMBER: 13-4990180

PLAN NUMBER: 003

FORM 5500 - SCHEDULE H, LINE 4a -

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

FOR THE FINAL PERIOD JANUARY 1, 2022 TO FEBRUARY 24, 2022

Participant Contributions Transferred Late to Plan				Total Fully Corrected under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included [✓]	Total that constitute Nonexempt Prohibited Transactions			
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
\$104,608	\$104,608			

See independent auditor's report

CERTIFIED LABORATORIES, INC. 401(K) PROFIT SHARING PLAN**EMPLOYER IDENTIFICATION NUMBER: 13-4990180****PLAN NUMBER: 003****FORM 5500 - SCHEDULE H, LINE 4i -****SCHEDULE OF ASSETS (HELD AT END OF YEAR)****DECEMBER 31, 2021**

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, borrower lessor, or similar party	Description of investment	Cost**	Current value
*	Vangrd 500 Index Fund Adm	PSA	\$	2,046,846
*	Vangrd Trgt Retire 2055 Fd Inv	PSA		2,003,733
*	Vangrd Trgt Retire 2035 Fd Inv	PSA		1,736,036
*	Voya Large Cap Growth Fund 8	PSA		1,593,105
*	Vangrd Trgt Retire 2025 Fd Inv	PSA		1,471,501
*	Vangrd Trgt Retire 2060 Fd Inv	PSA		1,383,934
*	American Funds Wash Mtual R6	PSA		1,327,459
*	Voya Fixed Account 4633	GIC		1,320,239
*	American Funds Nw Prspctv R6	PSA		1,258,808
*	Vangrd Trgt Retire 2045 Fd Inv	PSA		1,239,202
*	American Funds Fdmntl Inv R6	PSA		1,213,747
*	AB Large Cap Grw Fnd Z	PSA		1,007,473
*	Vangrd Mid-Cap Index Fund Adm	PSA		947,764
*	Vangrd Trgt Retire 2050 Fd Inv	PSA		821,021
*	Vangrd Trgt Retire 2040 Fd Inv	PSA		770,176
*	Vangrd Trgt Retire 2030 Fd Inv	PSA		708,330
*	Vangrd Small-Cap Index Fnd Adm	PSA		679,143
*	DFA Intl Core Equity Port Ins	PSA		574,998
*	Voya Intermediate Bond Fund R6	PSA		543,333
*	Eaton Vance-Atl Cp SMIDCp F R6	PSA		516,193
*	American Funds Income Fnd R6	PSA		505,918
*	PIMCO Real Return Fund Ins	PSA		246,174
*	American Funds EuroPacific R6	PSA		197,713
*	Carillon Eagle Sm Cap Grw R6	PSA		192,244
*	DFA US Targeted VI Port Ins	PSA		161,077
*	Vangrd Trgt Retire 2015 Fd Inv	PSA		159,617
*	PIMCO Income Fund Ins	PSA		142,379
*	Vangrd Trgt Retire Inc Fd Inv	PSA		104,899
*	Virtus Crdx MC VI Eq Fd R6	PSA		66,415
*	Vangrd Trgt Retire 2065 Fd Inv	PSA		64,796
*	Vangrd Trgt Retire 2020 Fd Inv	PSA		61,445

See independent auditor's report

CERTIFIED LABORATORIES, INC. 401(K) PROFIT SHARING PLAN

EMPLOYER IDENTIFICATION NUMBER: 13-4990180

PLAN NUMBER: 003

FORM 5500 - SCHEDULE H, LINE 4i -

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2021

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, borrower lessor, or similar party	Description of investment	Cost**	Current value
*	AB High Income Fund Z	PSA		27,853
*	Voya Gv Mny Mkt F A (Hld Acct)	PSA		825
				<u>\$ 25,094,396</u>
		Loans to participants with interest rates ranging from 4.75% to 7.00% per annum	\$0	<u>273,422</u>
				<u>\$ 25,367,818</u>

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

** All investments are Participant directed and therefore cost disclosure is not required.

See independent auditor's report