

**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

**2022**

**This Form is Open to Public Inspection**

**Part I Annual Report Identification Information**

For calendar plan year 2022 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

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

<b>1a</b> Name of plan <u>IMPRIMIS PHARMACEUTICALS 401(K) PLAN</u>	<b>1b</b> Three-digit plan number (PN) ▶ <u>002</u>
<b>2a</b> Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>IMPRIMIS PHARMACEUTICALS, INC.</u>  <u>12264 EL CAMINO REAL, SUITE 350</u> <u>SAN DIEGO, CA 92130</u>	<b>1c</b> Effective date of plan <u>01/01/2014</u>  <b>2b</b> Employer Identification Number (EIN) <u>45-0567010</u>  <b>2c</b> Plan Sponsor's telephone number <u>858-704-4040</u>  <b>2d</b> Business code (see instructions) <u>541990</u>

**Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.**

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	05/15/2023	ANDREW BOLL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)  
v. 220413

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN  <b>3c</b> Administrator's telephone number
<b>4</b> 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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN  <b>4d</b> PN
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b> 150
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).	
<b>6a(1)</b> Total number of active participants at the beginning of the plan year .....	<b>6a(1)</b> 107
<b>6a(2)</b> Total number of active participants at the end of the plan year .....	<b>6a(2)</b> 128
<b>b</b> Retired or separated participants receiving benefits .....	<b>6b</b> 0
<b>c</b> Other retired or separated participants entitled to future benefits.....	<b>6c</b> 40
<b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....	<b>6d</b> 168
<b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....	<b>6e</b> 0
<b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....	<b>6f</b> 168
<b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	<b>6g</b> 131
<b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6h</b> 0
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>
<b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D	
<b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
<b>9a</b> 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	<b>9b</b> 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
<b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
<b>a Pension Schedules</b> (1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information) (2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	<b>b General Schedules</b> (1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information) (2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan) (3) <input checked="" type="checkbox"/> <sup>1</sup> <b>A</b> (Insurance Information) (4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information) (5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information) (6) <input type="checkbox"/> <b>G</b> (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 \_\_\_\_\_

---



(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	

<b>Part II</b>	<b>Investment and Annuity Contract Information</b>	
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.		
<b>4</b>	Current value of plan's interest under this contract in the general account at year end.....	<b>4</b> 178551
<b>5</b>	Current value of plan's interest under this contract in separate accounts at year end.....	<b>5</b> 5069029
<b>6</b> Contracts With Allocated Funds:		
<b>a</b> State the basis of premium rates ▶		
<b>b</b>	Premiums paid to carrier .....	<b>6b</b>
<b>c</b>	Premiums due but unpaid at the end of the year .....	<b>6c</b>
<b>d</b>	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 ▶	<b>6d</b>
<b>e</b> Type of contract: (1) <input type="checkbox"/> individual policies (2) <input type="checkbox"/> group deferred annuity (3) <input type="checkbox"/> other (specify) ▶		
<b>f</b> If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ <input type="checkbox"/>		
<b>7</b> Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)		
<b>a</b> Type of contract: (1) <input type="checkbox"/> deposit administration (2) <input type="checkbox"/> immediate participation guarantee (3) <input type="checkbox"/> guaranteed investment (4) <input type="checkbox"/> other ▶		
<b>b</b>	Balance at the end of the previous year .....	<b>7b</b> 66541
<b>c</b>	Additions: (1) Contributions deposited during the year .....	<b>7c(1)</b> 24472
	(2) Dividends and credits.....	<b>7c(2)</b>
	(3) Interest credited during the year.....	<b>7c(3)</b> 2272
	(4) Transferred from separate account.....	<b>7c(4)</b>
	(5) Other (specify below) .....	<b>7c(5)</b> 104749
▶ EXPENSE CHARGES		
	(6) Total additions.....	<b>7c(6)</b> 131493
<b>d</b>	Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) .....	<b>7d</b> 198034
<b>e</b> Deductions:		
	(1) Disbursed from fund to pay benefits or purchase annuities during year .....	<b>7e(1)</b> 19467
	(2) Administration charge made by carrier.....	<b>7e(2)</b> 16
	(3) Transferred to separate account.....	<b>7e(3)</b>
	(4) Other (specify below) .....	<b>7e(4)</b>
▶		
	(5) Total deductions.....	<b>7e(5)</b> 19483
<b>f</b>	Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> ) .....	<b>7f</b> 178551

**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:

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

**10** Nonexperience-rated contracts:

<b>a</b>	Total premiums or subscription charges paid to carrier .....	<b>10a</b>	
<b>b</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.	<b>10b</b>	

**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. ▶

<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2022</b>  <b>This Form is Open to Public Inspection.</b>
--	--	---

For calendar plan year 2022 or fiscal plan year beginning **01/01/2019** and ending **12/31/2019**

<b>A</b> Name of plan <b>IMPRIMIS PHARMACEUTICALS 401(K) PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>002</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>IMPRIMIS PHARMACEUTICALS, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>45-0567010</b>	

**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

<b>FIDELITY MANAGEMENT</b>	<b>82 DEVONSHIRE STREET BOSTON, MA 02109</b>
----------------------------	--

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

<b>THE VANGUARD GROUP, INC.</b>	<b>PO BOX 2600 VALLEY FORGE, PA 19482</b>
---------------------------------	---

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

<b>DEUTSCHE INVESTMENT MANAGEMENT</b>	<b>222 SOUTH RIVERSIDE PLAZA CHICAGO, IL 60606</b>
---------------------------------------	--

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

<b>OPPENHEIMER FUNDS, INC.</b>	<b>PO BOX 5270 DENVER, CO 80217</b>
--------------------------------	---

---

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

AMERICAN CENTURY INVESTMENT

PO BOX 419786  
KANSAS CITY, MO 64141

---

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

CALVERT INVESTMENT MANAGEMENT, INC.

4550 MONTGOMERY AVENUE, SUITE 1000N  
BETHESDA, MD 20814

---

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

CAPITAL RESEARCH AND MANAGEMENT

333 SOUTH HOPE STREET  
LOS ANGELES, CA 90071

---

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

PIMCO

840 NEWPORT CENTER DRIVE  
NEWPORT BEACH, CA 92660

---

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

T. ROWE PRICE ASSOCIATES, INC.

100 EAST PRATT STREET  
BALTIMORE, MD 21202

---

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

MFS VARIABLE INSURANCE TRUST III

111 HUNTINGTON AVENUE  
BOSTON, MA 02199

---

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

VICTORY VARIABLE INSURANCE FUNDS

4900 TIEDEMAN ROAD, 4TH FLOOR  
BROOKLYN, OH 44144

---

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

NEUBERGER BERMAN BD LLC

1290 AVENUE OF THE AMERICAS  
NEW YORK, NY 10104

---

**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)

MUTUAL OF AMERICA LIFE INSURANCE CO

SYMPHONY TOWERS 750 B STREET, SUITE  
SAN DIEGO, CA 92101

13-1614399

(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?
12 15 37 65	RECORDKEEPER	1295	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**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.

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

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

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

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

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

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

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

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

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

**SCHEDULE D  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration

**DFE/Participating Plan Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

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

OMB No. 1210-0110

**2022**

**This Form is Open to Public Inspection.**

For calendar plan year 2022 or fiscal plan year beginning **01/01/2019** and ending **12/31/2019**

<b>A</b> Name of plan <b>IMPRIMIS PHARMACEUTICALS 401(K) PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>002</b>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <b>IMPRIMIS PHARMACEUTICALS, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>45-0567010</b>

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

<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <b>SEPARATE ACCOUNT NUMBER 1</b>		
<b>b</b> Name of sponsor of entity listed in (a): <b>MUTUAL OF AMERICA LIFE INSURANCE COMPANY</b>		
<b>c</b> EIN-PN <b>13-1614399-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>5069029</b>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> 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)

**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)**

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

**2022**

**This Form is Open to Public Inspection**

For calendar plan year 2022 or fiscal plan year beginning **01/01/2019** and ending **12/31/2019**

<b>A</b> Name of plan <b>IMPRIMIS PHARMACEUTICALS 401(K) PLAN</b>	<b>B</b> Three-digit plan number (PN) ► <b>002</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>IMPRIMIS PHARMACEUTICALS, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>45-0567010</b>

**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.

<b>Assets</b>	<b>(a) Beginning of Year</b>	<b>(b) End of Year</b>
<b>a</b> Total noninterest-bearing cash.....	<b>1a</b>	
<b>b</b> Receivables (less allowance for doubtful accounts):		
<b>(1)</b> Employer contributions.....	<b>1b(1)</b> 23947	47923
<b>(2)</b> Participant contributions.....	<b>1b(2)</b>	
<b>(3)</b> Other.....	<b>1b(3)</b> 0	0
<b>c</b> General investments:		
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....	<b>1c(1)</b> 4051	168173
<b>(2)</b> U.S. Government securities.....	<b>1c(2)</b>	
<b>(3)</b> Corporate debt instruments (other than employer securities):		
<b>(A)</b> Preferred.....	<b>1c(3)(A)</b>	
<b>(B)</b> All other.....	<b>1c(3)(B)</b>	
<b>(4)</b> Corporate stocks (other than employer securities):		
<b>(A)</b> Preferred.....	<b>1c(4)(A)</b>	
<b>(B)</b> Common.....	<b>1c(4)(B)</b> 100880	0
<b>(5)</b> Partnership/joint venture interests.....	<b>1c(5)</b>	
<b>(6)</b> Real estate (other than employer real property).....	<b>1c(6)</b>	
<b>(7)</b> Loans (other than to participants).....	<b>1c(7)</b>	
<b>(8)</b> Participant loans.....	<b>1c(8)</b> 56038	64542
<b>(9)</b> Value of interest in common/collective trusts.....	<b>1c(9)</b>	
<b>(10)</b> Value of interest in pooled separate accounts.....	<b>1c(10)</b> 3477255	5069029
<b>(11)</b> Value of interest in master trust investment accounts.....	<b>1c(11)</b>	
<b>(12)</b> Value of interest in 103-12 investment entities.....	<b>1c(12)</b>	
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....	<b>1c(13)</b> 9217	0
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....	<b>1c(14)</b> 66541	178551
<b>(15)</b> Other.....	<b>1c(15)</b>	

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	3737929	5528218
<b>Liabilities</b>			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
<b>Net Assets</b>			
l Net assets (subtract line 1k from line 1f).....	1l	3737929	5528218

**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
<b>a Contributions:</b>			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	323942	
(B) Participants.....	2a(1)(B)	601856	
(C) Others (including rollovers).....	2a(1)(C)	223993	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		1149791
<b>b Earnings on investments:</b>			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	109	
(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)	2561	
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		2670
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)	1703	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	103	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		1806
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	160215	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	141609	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		18606
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts .....	2b(7)		909757
(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)		1584
<b>c</b> Other income .....	<b>2c</b>		2272
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	<b>2d</b>		2086486
<b>Expenses</b>			
<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	2e(1)	293588	
(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)		293588
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	<b>2g</b>		
<b>h</b> Interest expense .....	<b>2h</b>		
<b>i</b> Administrative expenses: (1) Professional fees .....	2i(1)	700	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees .....	2i(3)		
(4) Other .....	2i(4)	1909	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		2609
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	<b>2j</b>		296197
<b>Net Income and Reconciliation</b>			
<b>k</b> Net income (loss). Subtract line 2j from line 2d.....	<b>2k</b>		1790289
<b>l</b> Transfers of assets:			
(1) To this plan .....	2l(1)		
(2) From this plan.....	2l(2)		

**Part III Accountant's Opinion**

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

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

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

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

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

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

(1) Name: **KMJ CORBIN & COMPANY, LLP**

(2) EIN: **81-0569753**

**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
<b>4a</b>	X		22308

		Yes	No	Amount
<b>b</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.).....	<b>4b</b>		X	
<b>c</b> 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.) .....	<b>4c</b>		X	
<b>d</b> 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.).....	<b>4d</b>		X	
<b>e</b> Was this plan covered by a fidelity bond?.....	<b>4e</b>	X		500000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....	<b>4f</b>		X	
<b>g</b> 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? .....	<b>4g</b>		X	
<b>h</b> 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?.....	<b>4h</b>		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	<b>4i</b>	X		
<b>j</b> 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.).....	<b>4j</b>		X	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....	<b>4k</b>		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan? .....	<b>4l</b>		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....	<b>4m</b>		X	
<b>n</b> 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. ....	<b>4n</b>			

**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 \_\_\_\_\_.

**IMPRIMIS PHARMACEUTICALS 401(k) PLAN**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTAL SCHEDULES**

**As of December 31, 2019 and 2018 (Unaudited)**

*with*

**INDEPENDENT AUDITORS' REPORT THEREON**

---

# IMPRIMIS PHARMACEUTICALS 401(k) PLAN

## INDEX

---

	<u>Page</u>
Independent Auditors' Report.....	1 - 2
Financial Statements:	
Statements of Net Assets Available for Benefits as of December 31, 2019 and 2018 (unaudited).....	3
Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2019.....	4
Notes to Financial Statements .....	5
Supplemental Schedules:	
Schedule I: Schedule H, Line 4a - Schedule of Delinquent Participant Contributions for the year ended December 31, 2019.....	16
Schedule II: Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2019 .....	17

Note: All other schedules have been omitted since the information is either disclosed elsewhere in the financial statements or not required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

## INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Participants of  
Imprimis Pharmaceuticals 401(k) Plan

### **Report on Financial Statements**

We were engaged to audit the accompanying financial statements of Imprimis Pharmaceuticals 401(k) Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2019, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

### *Management'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.

### *Auditors' 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 ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 7, which was certified by Mutual of America Life Insurance Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of December 31, 2019 and for the year then ended, that the information provided to the plan administrator by the custodian is complete and accurate.

### ***Disclaimer of Opinion***

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

### ***Other Matters***

The supplemental schedules as of and for the year ended December 31, 2019, as listed in the accompanying index, are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

We have also compiled the accompanying statement of net assets available for benefits of Imprimis Pharmaceuticals 401(k) Plan as of December 31, 2018, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying December 31, 2018 statement of net assets available for benefits and, accordingly, do not express an opinion or any other form of assurance on it.

### **Report on Form and Content in Compliance with DOL Rules and Regulations**

The form and content of the information included in the 2019 financial statements and supplemental schedules, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

*KMJ Corbin & Company LLP*

KMJ Corbin & Company LLP

Irvine, California  
April 26, 2023

# IMPRIMIS PHARMACEUTICALS 401(k) PLAN

## STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

---

	December 31,	
	2019	2018
		(Unaudited)
<b>ASSETS</b>		
Cash	\$ <u>          -</u>	\$ <u>      2,918</u>
Investments, at fair value:		
Pooled separate accounts	5,069,029	3,477,255
Self-directed brokerage account	<u>      168,173</u>	<u>      111,230</u>
	5,237,202	3,588,485
Investments, at contract value:		
General account	<u>      178,551</u>	<u>      66,541</u>
Total investments	<u>      5,415,753</u>	<u>      3,655,026</u>
Receivables:		
Promissory notes from participants	64,542	56,038
Employer contributions	<u>      47,923</u>	<u>      23,947</u>
Total receivables	<u>      112,465</u>	<u>      79,985</u>
Total assets	5,528,218	3,737,929
<b>LIABILITIES</b>		
Excess participant contributions payable	<u>      (10,899)</u>	<u>                  -</u>
Net assets available for benefits	\$ <u>      5,517,319</u>	\$ <u>      3,737,929</u>

---

*See accompanying notes to financial statements*

# IMPRIMIS PHARMACEUTICALS 401(k) PLAN

## STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

---

	<b>For The Year Ended December 31, 2019</b>
Additions to net assets attributable to:	
Investment income:	
Net appreciation in fair value of investments	\$ 932,219
Interest and dividends	<u>1,915</u>
Total investment income	<u>934,134</u>
Contributions:	
Participant	590,957
Employer	323,942
Rollovers	<u>223,993</u>
Total contributions	<u>1,138,892</u>
Participant loan interest	<u>2,561</u>
Total additions	<u>2,075,587</u>
Deductions from net assets attributable to:	
Benefits paid to participants	293,588
Administrative expenses	700
Other	<u>1,909</u>
Total deductions	<u>296,197</u>
Net increase in net assets available for benefits	1,779,390
Net assets available for benefits, beginning of year	<u>3,737,929</u>
Net assets available for benefits, end of year	<u>\$ 5,517,319</u>

---

*See accompanying notes to financial statements*

# IMPRIMIS PHARMACEUTICALS 401(k) PLAN

## NOTES TO FINANCIAL STATEMENTS

December 31, 2019 and 2018 (Unaudited)

---

### NOTE 1 – DESCRIPTION OF PLAN

The following description of the Imprimis Pharmaceuticals 401(k) Plan (the “Plan”) provides only general information about the Plan. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

#### General

The Plan is a defined contribution plan originally established by Imprimis Pharmaceuticals, Inc. (the “Company”) on January 1, 2014 under the provisions of section 401(a) of the Internal Revenue Code (“IRC”), which includes a qualified cash or deferred arrangement as described in Section 401(k) of the IRC, for the benefit of the Company’s employees. The Plan covers all permanent, part-time and full-time employees of the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Effective January 1, 2016, the Plan was amended and restated to conform the Plan to changes in the IRC.

Effective January 1, 2020, Harrow Health, Inc. (formerly, Imprimis Pharmaceuticals, Inc.) adopted the ADP TotalSource Retirement Savings Plan, a multi-employer plan (the “New Plan”). As a result, beginning January 1, 2020, all participant and employer contributions were made directly to the New Plan. On January 10, 2022, the Plan’s assets were merged into the New Plan (see Note 12).

#### Plan Administration

Certain members of management are the trustees and the Company is the plan administrator, and are responsible for monitoring investments and maintaining the individual participant account balances. The Mutual of America Life Insurance Company (the “Custodian”) is the Plan’s custodian. Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. Also, certain administrative expenses of the Plan are paid by the Company.

#### Eligibility

Company employees are eligible to participate in the Plan following the attainment of 21 years of age and completion of six consecutive months of employment with at least 500 hours of service. Employees are eligible to enter the Plan on the first day of the month coinciding with or immediately following the satisfaction of the eligibility requirements.

# IMPRIMIS PHARMACEUTICALS 401(k) PLAN

## NOTES TO FINANCIAL STATEMENTS

December 31, 2019 and 2018 (Unaudited)

---

### NOTE 1 – DESCRIPTION OF PLAN, continued

#### Participant Contributions

Each participant may elect to contribute a prescribed percentage or dollar amount of his or her compensation to the Plan up to a maximum amount of \$19,000 for the Plan year ended 2019. For employees who elect to participate, such percentage shall not be less than 1% nor exceed 100% of compensation as defined under the Plan, subject to certain IRC limitations. All or part of participant contributions may be designated by participants as a Roth deferral (after-tax). Eligible employees who reach age 50 before the end of Plan year, are eligible to make catch-up contributions in accordance with Section 414(v) of the IRC. For 2019, the limit on the catch-up contribution was \$6,000. Participants may also rollover amounts representing distributions from other qualified plans. All contributions to each participant's account are self-directed by the participant into one or more of the investments offered under the Plan.

#### Employer Contributions

The Plan provides a Safe Harbor Matching Contribution ("Safe Harbor Contribution"). This election is intended to satisfy the safe harbor contribution requirements under Sections 401(k) and 401(m) of the IRC such that the "ADP" test is deemed satisfied. For the Plan year ended 2019, the Company made Safe Harbor Contributions to the Plan equal to 50% of the elected deferrals up to 4% of each participant's annual compensation. During 2019, the Company's Safe Harbor Contributions to the Plan totaled \$310,501. The Plan also allows for discretionary employer contributions. During 2019, no discretionary contributions were made by the Company.

#### Participant Accounts

Individual accounts are maintained for each of the Plan's participants to reflect each participant's contributions and related employer contributions, as well as each participant's share of the Plan's income and any related administrative expenses. Allocations of the Plan income and expenses are based on the proportion that each participant's account balance has to the total of all participant account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

#### Vesting

Participants are fully vested in their contributions, Safe Harbor Contributions, and the earnings thereon. Vesting in discretionary employer contributions and the earnings thereon is based on years of continuous service.

# IMPRIMIS PHARMACEUTICALS 401(k) PLAN

## NOTES TO FINANCIAL STATEMENTS

December 31, 2019 and 2018 (Unaudited)

---

### NOTE 1 – DESCRIPTION OF PLAN, continued

Participants vest in accordance with the following schedule:

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

#### Forfeited Accounts

Forfeitures of discretionary employer contributions and the earnings thereon can occur if a participant terminates employment before becoming fully vested in such amounts, or to the extent that matching contributions and the earnings thereon relate to excess 401(k) elective deferrals; such contributions and the earnings thereon shall be subject to forfeiture even if they are otherwise vested. Forfeited balances of terminated participants' nonvested accounts are first used to reduce the Plan's expenses, and then they may be used to reduce employer contributions. There were no forfeited balances used during the year ended December 31, 2019. At December 31, 2019, there were no unallocated forfeitures to offset against future Company contributions or pay expenses of the Plan.

#### Hardship Withdrawals

A withdrawal from a participant's account may be permitted if the participant has a financial hardship for certain specific reasons as defined in the Plan document. There were no hardship withdrawals for the year ended December 31, 2019.

#### Payment of Benefits

Upon termination of service including death, disability, retirement, or attainment of age 59 ½ years of age, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account. These payments can be paid in a lump sum payment or paid in installments over time.

For any participant who separates from service prior to retirement, death, or disability, early payment options are available of the participant's vested account balance. Amounts under \$5,000 are distributed immediately.

# IMPRIMIS PHARMACEUTICALS 401(k) PLAN

## NOTES TO FINANCIAL STATEMENTS

December 31, 2019 and 2018 (Unaudited)

---

### **NOTE 1 – DESCRIPTION OF PLAN, continued**

At December 31, 2019, there were no amounts allocated to participants who elected to withdraw from the Plan that had not yet been paid.

#### **Promissory Notes from Participants**

Participants may borrow the lesser of \$50,000 or 50% of the value of their total vested benefits, upon approval of the plan administrator. The promissory notes are secured by the participant's remaining account balance and must be repaid at interest rates which are commensurate with local prevailing rates. Promissory notes must be repaid within five years, unless the promissory note was for the purchase of a principal residence. In that case, the repayment period is extended.

### **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **Basis of Accounting**

The accompanying financial statements of the Plan have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

#### **Use of Estimates**

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions to and deductions from net assets available for benefits during the reporting period. Actual results could materially differ from those estimates.

#### **Valuation of Investments and Income Recognition**

Investments are stated at fair value, except for the investment in the general account which is reported at contract value. See Notes 4 and 5 for discussion of fair value and contract value measurements.

In accordance with the policy of stating Plan assets at fair value, the Plan presents the net appreciation or depreciation in the fair value of its investments in the statement of changes in net assets, which consists of the realized gains or losses and the unrealized appreciation or depreciation on those investments. 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.

# IMPRIMIS PHARMACEUTICALS 401(k) PLAN

## NOTES TO FINANCIAL STATEMENTS

December 31, 2019 and 2018 (Unaudited)

---

### **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

#### Payment of Benefits

Benefits are recorded when paid to the participant. Participants terminating employment are entitled to a distribution of their vested portion of accrued benefits.

#### Promissory Notes from Participants

Promissory notes from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2019 and 2018. If a participant ceases to make promissory note repayments and the plan administrator deems the participant promissory note to be in default, the participant promissory note balance is reduced and a benefit payment is recorded.

#### Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service (“IRS”) are recorded as a liability with a corresponding reduction to participant contributions. Excess contributions payable was \$10,899 as of December 31, 2019. There were no excess contributions payable as of December 31, 2018 (unaudited).

#### Administrative Expenses

Certain administrative functions are performed by officers or employees of the Company; no such officer or employee receives compensation from the Plan for these services. Plan expenses include loan and distribution fees paid to the Custodian. Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Investment-related expenses are included in net appreciation in fair value of investments.

### **NOTE 3 – INVESTMENT OPTIONS**

Contributions made on behalf of the participants are invested in various investment options according to participant elections. In addition, participants have the option to direct investments through a self-directed brokerage account. Participants may direct the investment contribution into the various options offered by the Plan. Participants may change investment elections at any time via telephone or via Internet access with the Custodian.

# IMPRIMIS PHARMACEUTICALS 401(k) PLAN

## NOTES TO FINANCIAL STATEMENTS

December 31, 2019 and 2018 (Unaudited)

---

### **NOTE 4 – FAIR VALUE MEASUREMENTS**

The Plan measures fair value of its investments in accordance with the ASC 820. ASC 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal, or in the absence of a principal market, the most advantageous market for the asset or liability, in an orderly transaction between market participants on the measurement date. ASC 820 also establishes a fair value hierarchy that requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs in priority that may be used to measure fair value:

Level 1—Quoted prices in active markets for identical assets or liabilities;

Level 2—Observable inputs other than quoted prices include within Level 1, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; inputs other than quoted prices that are observable for the asset or liability (such as interest rates and yield curves, credit risks, and default rates) or other inputs that are principally derived from or corroborated by observable market data by correlation or by other means; and

Level 3—Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The following is a description of the valuation methodologies used for the investments measured at fair value, including the general classification of such investments pursuant to the valuation hierarchy.

#### **Pooled Separate Accounts**

Pooled separate accounts are valued at the net asset value (“NAV”) of units as reported by the Custodian. The NAV is based upon the fair value of the underlying investments and is redeemable daily and is used as a practical expedient to estimate fair value. While the underlying asset values are based on quoted prices, the NAV of the separate accounts are not publicly quoted. Were the Plan to initiate a full redemption of the pooled separate accounts, the Custodian reserves the right to temporarily delay withdrawal from the Plan in order to ensure that securities liquidations will be carried out in an orderly business manner. During 2019, the Plan classified its investments in pooled separate accounts within Level 1 of the valuation hierarchy as it concluded the investments have readily determinable fair values.

# IMPRIMIS PHARMACEUTICALS 401(k) PLAN

## NOTES TO FINANCIAL STATEMENTS

December 31, 2019 and 2018 (Unaudited)

### **NOTE 4 – FAIR VALUE MEASUREMENTS, continued**

#### Self-Directed Brokerage Account

The self-directed brokerage account allows participants to invest in various securities, including common stock and mutual funds, and are valued using quoted market prices of the underlying investments in active markets (Level 1 investments). These accounts may also include uninvested cash recorded at carrying value, which approximates fair value.

As of December 31, 2019, the Plan’s investments measured at fair value on a recurring basis are as follows:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Assets:				
Pooled separate accounts	\$ 5,069,029	\$ -	\$ -	\$ 5,069,029
Self-directed brokerage account	<u>168,173</u>	<u>-</u>	<u>-</u>	<u>168,173</u>
	<u>\$ 5,237,202</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,237,202</u>

As of December 31, 2018, the Plan’s investments measured at fair value on a recurring basis are as follows (unaudited):

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Assets:				
Pooled separate accounts	\$ 3,477,255	\$ -	\$ -	\$ 3,477,255
Self-directed brokerage account	<u>111,230</u>	<u>-</u>	<u>-</u>	<u>111,230</u>
	<u>\$ 3,588,485</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,588,485</u>

### **NOTE 5 – GENERAL ACCOUNT FUND**

The Plan has an investment in a general account fund of the Custodian. The Custodian maintains the contributions in a general account, which is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The contract is included in the accompanying financial statements at contract value as reported to the Plan by the Custodian. Contract value is equal to contributions received plus interest credited, less payments, withdrawals, or transfers. The interest rate credited on the general account fund varies based on a formula determined by the Custodian but will not be less than a guaranteed floor interest rate determined annually. The interest rate credited for 2019 was 1.75%. Participants

# IMPRIMIS PHARMACEUTICALS 401(k) PLAN

## NOTES TO FINANCIAL STATEMENTS

December 31, 2019 and 2018 (Unaudited)

---

### **NOTE 5 – GENERAL ACCOUNT FUND, continued**

may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. Plan management believes that the occurrence of events that would cause the Plan to transact at less than contract value is not probable. The Custodian may not terminate the contract at any amount less than contract value.

### **NOTE 6 – TAX STATUS**

The Internal Revenue Service (“IRS”) issued an opinion letter dated March 31, 2014 stating that the Volume Submitter Profit Sharing Plan with CODA, which the Company adopted effective January 1, 2014, was designed in accordance with the applicable IRC requirements as of that date. The Plan has been amended since receiving the determination letter. The plan administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Accordingly, no provision for income taxes is reflected in the accompanying financial statements. Continued qualification is dependent on the Plan’s future operations.

In accordance with U.S. GAAP, the plan administrator is required to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain income tax position that is more-likely-than not to be sustained upon audit by the IRS.

An uncertain income tax position will not be recognized if it has less than a 50% likelihood of being sustained. The plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2019 and 2018, there are no uncertain positions taken or expected to be taken that would require the recognition of a liability (or asset) or disclosure in the financial statements. The plan administrator does not foresee material changes to the gross uncertain income tax position liability (or asset) of the Plan within the next twelve months.

The Plan is subject to routine audits by the IRS; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2016.

# IMPRIMIS PHARMACEUTICALS 401(k) PLAN

## NOTES TO FINANCIAL STATEMENTS

December 31, 2019 and 2018 (Unaudited)

---

### **NOTE 7 – SUMMARY OF UNAUDITED INFORMATION**

The Plan administrator has elected the method of annual reporting permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Custodian has certified that the following data in the accompanying financial statements and the supplemental Schedule of Assets (Held at End of Year) is complete and accurate:

- Investments, as shown in the Statements of Net Assets Available for Benefits as of December 31, 2019, except for investments in the self-directed brokerage account of \$168,173;
- Investment income, as shown in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2019, except for interest and dividends of \$1,915 and net appreciation in fair value of investments of \$20,190 related to investments in the self-directed brokerage account; and
- Schedule I: Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2019, except for investments in the self-directed brokerage account of \$168,173 and promissory notes from participants of \$64,542.

### **NOTE 8 – PARTY-IN-INTEREST TRANSACTIONS**

Certain plan investments are in investments managed by the Custodian. In addition, the Plan has loans with its participants. Both the Custodian and participants are considered parties-in-interest under ERISA. Administrative fees paid by the Plan to the Custodian amounted to \$650 for the year ended December 31, 2019. All of these transactions are considered exempt party-in-interest transactions under ERISA.

### **NOTE 9 – RISKS AND UNCERTAINTIES**

The Plan provides for investments in any combination of investments with different investment strategies. These investment funds are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statement of changes in net assets available for benefits.

# IMPRIMIS PHARMACEUTICALS 401(k) PLAN

## NOTES TO FINANCIAL STATEMENTS

December 31, 2019 and 2018 (Unaudited)

---

### **NOTE 10 – DELINQUENT PARTICIPANT CONTRIBUTIONS**

During the years ended December 31, 2019 and 2018, the Company submitted the incorrect amount of participant contributions, resulting in delinquent participant contributions. Failure to segregate and remit participant contributions within the specified time period is a prohibited transaction according to the provisions of ERISA and the IRC.

The participant contributions that were not segregated and remitted in a timely manner totaled \$13,441 and \$8,867 (unaudited) during the years ended December 31, 2019 and 2018, respectively. During 2022, the Plan completed the necessary procedures to reimburse affected participants for earnings lost due to the delinquent contributions. For the year ended December 31, 2019, lost earnings were \$10,535. As of December 31, 2019 and 2018, employer contributions receivable related to this matter totaled \$47,923 and \$23,947 (unaudited), respectively.

### **NOTE 11 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500**

The following is a reconciliation of net assets available for benefits per the financial statements to the amount per the Form 5500 as of December 31, 2019 and 2018 (unaudited):

	<u>2019</u>	<u>2018</u>
Net assets available for benefits per the financial statements	\$ 5,517,319	\$ 3,713,982
Add excess participant contributions payable	<u>10,899</u>	<u>-</u>
Net assets available for benefits per Form 5500	<u>\$ 5,528,218</u>	<u>\$ 3,713,982</u>

The following is a reconciliation of the net increase in net assets available for benefits per the financial statements to the amount per the Form 5500 for the year ended December 31, 2019:

Net increase in net assets available for benefits per the financial statements	\$ 1,779,390
Add: excess participant contributions accrued in 2019	<u>10,899</u>
Total net increase in net assets available for benefits per Form 5500	<u>\$ 1,790,289</u>

# IMPRIMIS PHARMACEUTICALS 401(k) PLAN

## NOTES TO FINANCIAL STATEMENTS

December 31, 2019 and 2018 (Unaudited)

---

### **NOTE 12 – SUBSEQUENT EVENTS**

In December 2019, a novel strain of coronavirus disease (“COVID-19”) was first reported in Wuhan, China. Less than four months later, on March 11, 2020, the World Health Organization declared COVID-19 a global pandemic. The extent of COVID-19’s effect on the Plan’s performance will depend on future developments, including the duration, spread, intensity of the pandemic and the potential further financial market instability, all of which are uncertain and difficult to predict considering the rapidly evolving landscape. The Plan is currently analyzing the potential impacts on its investments and overall performance. At this time, it is not possible to determine the magnitude of the overall impact of COVID-19 on the Plan. However, it could have a material adverse effect on the Plan and the Company.

On March 27, 2020, Congress passed the Coronavirus, Aid, Relief, and Economic Security (“CARES”) Act which is intended to provide economic relief to retirement plan sponsors and participants amid the global COVID-19 pandemic. Under the CARES Act, changes were made impacting certain provisions of qualified retirement plans, including participant loans and distributions. The Plan did not adopt any provisions of the CARES Act.

On January 10, 2022, the Plan’s assets were merged into the New Plan, and the Plan was terminated.

The Plan has evaluated subsequent events after the balance sheet date of December 31, 2019 through April 26, 2023, the date the financial statements were issued. Based upon its evaluation, Plan management has determined that no subsequent events have occurred that would require recognition in the accompanying financial statements or disclosure in the notes thereto other than as disclosed in the accompanying notes.

**IMPRIMIS PHARMACEUTICALS 401(k) PLAN**

**Plan #002**

**EIN #45-0567010**

**SCHEDULE I – SCHEDULE H, LINE 4a –  
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS**

**For The Year Ended December 31, 2019**

---

	<b>Contributions Transferred Late to Plan Check here If Late Participant Loan Repayments are Included:</b>	<b>Total That Constitute Nonexempt Prohibited Transactions</b>			<b>Total Fully Corrected Under VFCP and GTE 2002-51</b>
		<b>Contributions Not Corrected</b>	<b>Contributions Corrected Outside VFCP</b>	<b>Contributions Pending Correction In VFCP</b>	
<b>2019</b>	\$13,441	\$13,441			
<b>2018</b>	\$8,867 (unaudited)	\$8,867 (unaudited)			

**IMPRIMIS PHARMACEUTICALS 401(k) PLAN**

**Plan #002**

**EIN #45-0567010**

**SCHEDULE II – SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS  
(HELD AT END OF YEAR)**

**As of December 31, 2019**

(a)	(b)	(c)	(e)
Identity of Issuer, Borrower, Lessor or Similar Party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Current Value	
<u>Investments in Pooled Separate Accounts</u>			
	American Century Investments	VP Capital Appreciation Fund	\$ 7,841
	American Funds Insurance Series	New World Fund	18,218
	DWS Capital	Growth VIP	330,950
	Fidelity	VIP Asset Manager Portfolio	842
	Fidelity	VIP Contrafund Portfolio	49,162
	Fidelity	VIP Equity-Income Portfolio	28,873
	Fidelity	Mid Cap Portfolio	25,101
*	Mutual of America	2010 Retirement Fund	489
*	Mutual of America	2015 Retirement Fund	22,255
*	Mutual of America	2025 Retirement Fund	460,455
*	Mutual of America	2030 Retirement Fund	223,979
*	Mutual of America	2035 Retirement Fund	435,785
*	Mutual of America	2040 Retirement Fund	1,462,041
*	Mutual of America	2045 Retirement Fund	183,327
*	Mutual of America	2050 Retirement Fund	468,408
*	Mutual of America	2055 Retirement Fund	244,264
*	Mutual of America	2060 Retirement Fund	6,053
*	Mutual of America	Aggressive Allocation Fund	39,448
*	Mutual of America	All American Fund	34,188
*	Mutual of America	Bond Fund	34,329
*	Mutual of America	Composite Fund	5,585
*	Mutual of America	Equity Index Fund	192,080
*	Mutual of America	International Fund	94,461
*	Mutual of America	Mid Cap Value Fund	3,574
*	Mutual of America	Mid Cap Equity Index Fund	100,843
*	Mutual of America	Mid Term Bond Fund	67,371
*	Mutual of America	Moderate Allocation Fund	108,753
*	Mutual of America	Money Market Fund	2,025
*	Mutual of America	Retirement Income Fund	1,681
*	Mutual of America	Small Cap Growth Fund	42,231
*	Mutual of America	Small Cap Value Fund	7,151
*	Mutual of America	VIP 2040 Retirement Portfolio	2,351
	PIMCO	VIT Real Return Portfolio	8,352
	T. Rowe Price	Blue Chip Growth Portfolio	148,737
	Vanguard	VIF Diversified Value Portfolio	42,316
	Vanguard	VIF International Portfolio	91,955
	Vanguard	VIF Real Estate Index Portfolio	73,555
			<u>5,069,029</u>
<u>Self-Directed Brokerage Account</u>			
	TD Ameritrade	Interest-bearing cash	<u>168,173</u>
<u>Investments in General Account</u>			
*	Mutual of America	Interest Accumulation Account	<u>178,551</u>
<u>Promissory Notes from Participants</u>			
*	Promissory notes from participants	Interest at 4.50% to 6.50% Maturing between 2020 and 2024	<u>64,542</u>
			<u>\$ 5,480,295</u>

\* Represents a party-in-interest

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2019</b>  <b>This Form is Open to Public Inspection.</b>
--	---	---

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

<b>A</b> Name of plan <u>Imprimis Pharmaceuticals 401(k) Plan</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>002</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500  <u>Imprimis Pharmaceuticals, Inc.</u>	<b>D</b> Employer Identification Number (EIN)  <u>45-0567010</u>	

<b>Part I</b>	<b>Distributions</b>
---------------	----------------------

**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		3
---	--	---

**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): \_\_\_\_\_

**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	
---	--

<b>Part II</b>	<b>Funding Information</b> (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.**

<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....	<b>6a</b>	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year.....	<b>6b</b>	
<b>c</b> 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) .....	<b>6c</b>	

**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

<b>Part III</b>	<b>Amendments</b>
-----------------	-------------------

**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

<b>Part IV</b>	<b>ESOPs</b> (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 participants on whose behalf no contributions were made by an employer as an employer of the participant for:

<b>a</b> The current year .....	<b>14a</b>	
<b>b</b> The plan year immediately preceding the current plan year .....	<b>14b</b>	
<b>c</b> The second preceding plan year .....	<b>14c</b>	

**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:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

**16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</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 .....	<b>16b</b>	

**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 \_\_\_\_\_

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)\*  
DECEMBER 31, 2019

\*See attached financial statement with independent auditor's report.