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|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Form 5500-SF</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Short Form Annual Return/Report of Small Employee Benefit Plan</b><br><br>This form is required to be filed 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).<br><br><b>► Complete all entries in accordance with the instructions to the Form 5500-SF.</b> | OMB Nos. 1210-0110<br>1210-0089<br><br><div style="border: 1px solid black; text-align: center; padding: 5px; font-weight: bold; font-size: 1.2em;">2022</div><br><br><b>This Form is Open to Public Inspection</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                          |                                                                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                                                                           |
| For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>05/03/2022</u> |                                                                                                                                                                                                                                                                                           |
| <b>A</b>                                                                                                 | This return/report is for: <input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) |
| <b>B</b>                                                                                                 | This return/report is <input type="checkbox"/> the first return/report <input checked="" type="checkbox"/> the final return/report<br><input type="checkbox"/> an amended return/report <input checked="" type="checkbox"/> a short plan year return/report (less than 12 months)         |
| <b>C</b>                                                                                                 | Check box if filing under: <input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> DFVC program<br><input type="checkbox"/> special extension (enter description)                                                             |
| <b>D</b>                                                                                                 | If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . <input type="checkbox"/>                                                                                                                                                                 |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                  |                                                          |                                                          |          |           |          |              |          |              |          |           |          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|----------|-----------|----------|--------------|----------|--------------|----------|-----------|----------|
| <b>Part II Basic Plan Information</b> —enter all requested information                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                  |                                                          |                                                          |          |           |          |              |          |              |          |           |          |
| <b>1a</b> Name of plan<br><br><u>INTERNATIONAL TECHNEGROUP, INC. THRIFT SAVINGS 401(K) PLAN</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"><b>1b</b> Three-digit plan number (PN) ►</td> <td style="width: 40%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan<br/><u>07/01/1984</u></td> </tr> </table>                                                                                                                                                                                                                                                                           | <b>1b</b> Three-digit plan number (PN) ►                         | <u>001</u>                                               | <b>1c</b> Effective date of plan<br><u>07/01/1984</u>    |          |           |          |              |          |              |          |           |          |
| <b>1b</b> Three-digit plan number (PN) ►                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <u>001</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                  |                                                          |                                                          |          |           |          |              |          |              |          |           |          |
| <b>1c</b> Effective date of plan<br><u>07/01/1984</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                  |                                                          |                                                          |          |           |          |              |          |              |          |           |          |
| <b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><br><u>INTERNATIONAL TECHNEGROUP, INCORPORATED</u><br><br><u>5303 DUPONT CIRCLE</u><br><u>MILFORD, OH 45150</u>                                                                                                                                                                                                                                                         | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><b>2b</b> Employer Identification Number (EIN) <u>31-1123451</u></td> </tr> <tr> <td><b>2c</b> Sponsor's telephone number <u>513-576-3912</u></td> </tr> <tr> <td><b>2d</b> Business code (see instructions) <u>541519</u></td> </tr> </table>                                                                                                                                                                                                                                                                | <b>2b</b> Employer Identification Number (EIN) <u>31-1123451</u> | <b>2c</b> Sponsor's telephone number <u>513-576-3912</u> | <b>2d</b> Business code (see instructions) <u>541519</u> |          |           |          |              |          |              |          |           |          |
| <b>2b</b> Employer Identification Number (EIN) <u>31-1123451</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                  |                                                          |                                                          |          |           |          |              |          |              |          |           |          |
| <b>2c</b> Sponsor's telephone number <u>513-576-3912</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                  |                                                          |                                                          |          |           |          |              |          |              |          |           |          |
| <b>2d</b> Business code (see instructions) <u>541519</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                  |                                                          |                                                          |          |           |          |              |          |              |          |           |          |
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><b>3b</b> Administrator's EIN</td> </tr> <tr> <td><b>3c</b> Administrator's telephone number</td> </tr> </table>                                                                                                                                                                                                                                                                                                                                                                                              | <b>3b</b> Administrator's EIN                                    | <b>3c</b> Administrator's telephone number               |                                                          |          |           |          |              |          |              |          |           |          |
| <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.<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name                                                                                                                                                                                                                                                                                                                                                   | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><b>4b</b> EIN</td> </tr> <tr> <td><b>4d</b> PN</td> </tr> </table>                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>4b</b> EIN                                                    | <b>4d</b> PN                                             |                                                          |          |           |          |              |          |              |          |           |          |
| <b>4b</b> EIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                  |                                                          |                                                          |          |           |          |              |          |              |          |           |          |
| <b>4d</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                  |                                                          |                                                          |          |           |          |              |          |              |          |           |          |
| <b>5a</b> Total number of participants at the beginning of the plan year.....<br><b>b</b> Total number of participants at the end of the plan year .....<br><b>c</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....<br><b>d(1)</b> Total number of active participants at the beginning of the plan year .....<br><b>d(2)</b> Total number of active participants at the end of the plan year .....<br><b>e</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"><b>5a</b></td> <td style="width: 90%; text-align: center;"><u>3</u></td> </tr> <tr> <td><b>5b</b></td> <td style="text-align: center;"><u>0</u></td> </tr> <tr> <td><b>5c</b></td> <td style="text-align: center;"><u>0</u></td> </tr> <tr> <td><b>5d(1)</b></td> <td style="text-align: center;"><u>0</u></td> </tr> <tr> <td><b>5d(2)</b></td> <td style="text-align: center;"><u>0</u></td> </tr> <tr> <td><b>5e</b></td> <td style="text-align: center;"><u>0</u></td> </tr> </table> | <b>5a</b>                                                        | <u>3</u>                                                 | <b>5b</b>                                                | <u>0</u> | <b>5c</b> | <u>0</u> | <b>5d(1)</b> | <u>0</u> | <b>5d(2)</b> | <u>0</u> | <b>5e</b> | <u>0</u> |
| <b>5a</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <u>3</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                  |                                                          |                                                          |          |           |          |              |          |              |          |           |          |
| <b>5b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <u>0</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                  |                                                          |                                                          |          |           |          |              |          |              |          |           |          |
| <b>5c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <u>0</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                  |                                                          |                                                          |          |           |          |              |          |              |          |           |          |
| <b>5d(1)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <u>0</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                  |                                                          |                                                          |          |           |          |              |          |              |          |           |          |
| <b>5d(2)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <u>0</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                  |                                                          |                                                          |          |           |          |              |          |              |          |           |          |
| <b>5e</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <u>0</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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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. | 06/09/2023 | STEPHANIE MILLER                                             |
|                  | 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 |

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

Form 5500-SF (2022)  
v.220413

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)..... ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)..... ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ..... ☐ Yes ☐ No ☐ Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year..... (See instructions.)

**Part III Financial Information**

| <b>7 Plan Assets and Liabilities</b>                                                                |              | <b>(a) Beginning of Year</b> | <b>(b) End of Year</b> |
|-----------------------------------------------------------------------------------------------------|--------------|------------------------------|------------------------|
| <b>a</b> Total plan assets.....                                                                     | <b>7a</b>    | 310619                       | 0                      |
| <b>b</b> Total plan liabilities.....                                                                | <b>7b</b>    | 0                            | 0                      |
| <b>c</b> Net plan assets (subtract line 7b from line 7a).....                                       | <b>7c</b>    | 310619                       | 0                      |
| <b>8 Income, Expenses, and Transfers for this Plan Year</b>                                         |              | <b>(a) Amount</b>            | <b>(b) Total</b>       |
| <b>a</b> Contributions received or receivable from:                                                 |              |                              |                        |
| <b>(1)</b> Employers.....                                                                           | <b>8a(1)</b> |                              |                        |
| <b>(2)</b> Participants.....                                                                        | <b>8a(2)</b> |                              |                        |
| <b>(3)</b> Others (including rollovers).....                                                        | <b>8a(3)</b> | 0                            |                        |
| <b>b</b> Other income (loss).....                                                                   | <b>8b</b>    | 1096                         |                        |
| <b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b).....                                  | <b>8c</b>    |                              | 1096                   |
| <b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits)..... | <b>8d</b>    | 311665                       |                        |
| <b>e</b> Certain deemed and/or corrective distributions (see instructions).....                     | <b>8e</b>    | 0                            |                        |
| <b>f</b> Administrative service providers (salaries, fees, commissions).....                        | <b>8f</b>    | 50                           |                        |
| <b>g</b> Other expenses.....                                                                        | <b>8g</b>    | 0                            |                        |
| <b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g).....                                         | <b>8h</b>    |                              | 311715                 |
| <b>i</b> Net income (loss) (subtract line 8h from line 8c).....                                     | <b>8i</b>    |                              | -310619                |
| <b>j</b> Transfers to (from) the plan (see instructions).....                                       | <b>8j</b>    | 0                            |                        |

**Part IV Plan Characteristics**

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:  
2E 2F 2G 2J 2K 2S 2T 3D
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

**Part V Compliance Questions**

| <b>10 During the plan year:</b>                                                                                                                                                                                                          |            | <b>Yes</b> | <b>No</b> | <b>Amount</b> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|-----------|---------------|
| <b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program).....                       | <b>10a</b> |            | X         |               |
| <b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.).....                                                                                                      | <b>10b</b> |            | X         | 0             |
| <b>c</b> Was the plan covered by a fidelity bond?.....                                                                                                                                                                                   | <b>10c</b> | X          |           | 1000000       |
| <b>d</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>10d</b> |            | X         |               |
| <b>e</b> Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)..... | <b>10e</b> |            | X         |               |
| <b>f</b> Has the plan failed to provide any benefit when due under the plan?.....                                                                                                                                                        | <b>10f</b> |            | X         |               |
| <b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year-end.).....                                                                                                                                          | <b>10g</b> |            | X         |               |
| <b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....                                                                                                              | <b>10h</b> |            | X         |               |
| <b>i</b> If 10h was answered "Yes," check the 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>10i</b> |            |           |               |

**Part VI Pension Funding Compliance**

**11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below. ☐ Yes ☐ No

**a** Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40..... **11a**

**b PBGC missed contribution reporting requirements.** If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, 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 \_\_\_\_\_

**12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? ..... ☐ Yes ☒ No  
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.

**a** 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 letter ruling granting the waiver. ....Month .....Day .....Year

**If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.**

**b** Enter the minimum required contribution for this plan year ..... **12b**

**c** Enter the amount contributed by the employer to the plan for this plan year ..... **12c**

**d** Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) ..... **12d**

**e** Will the minimum funding amount reported on line 12d be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A

**Part VII Plan Terminations and Transfers of Assets**

**13a** Has a resolution to terminate the plan been adopted in any plan year? ..... ☐ Yes ☒ No

If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a**

**b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?..... ☒ Yes ☐ No

**c** 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.)

| 13c(1) Name of plan(s): | 13c(2) EIN(s) | 13c(3) PN(s) |
|-------------------------|---------------|--------------|
|                         |               |              |

**International TechneGroup Incorporated  
Thrift Savings 401(k) Plan**

**Financial Statements**

**December 31, 2021 and 2020**



**FLAGEL HUBER FLAGEL**  
Certified Public Accountants | Business Advisors

# **International TechneGroup Incorporated Thrift Savings 401(k) Plan**

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**December 31, 2021 and 2020**

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### **Supplementary Schedules**

Schedule H, Line 4i - Schedule of Assets Held for Investment Purposes at End of Year 13



**Independent Auditor's Report**

To the Trustee Committee  
International TechneGroup Incorporated Thrift Savings 401(k) Plan

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

We have performed an audit of the accompanying financial statements of International TechneGroup Incorporated Thrift Savings 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statement of net assets available for benefits in liquidation as of December 31, 2021, and the related statement of changes in net assets available for benefits in liquidation for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

**Opinion for the 2021 Financial Statements**

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

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

## **Basis for Opinion for the 2021 Financial Statements**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of International TechneGroup Incorporated Thrift Savings 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

## **Emphasis of Matters**

As described in Note 8 to the financial statements, the Company elected to terminate the Plan effective September 30, 2019. At this time, all participants remained 100% vested in their accounts. In accordance with accounting principles generally accepted in the United States of America, the Plan changed its basis of accounting used to value plan assets from the ongoing plan basis to the liquidation basis for periods after September 30, 2019.

## **Responsibilities of Management for the 2021 Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about International TechneGroup Incorporated Thrift Savings 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

## **Auditor's Responsibilities for the Audit of the 2021 Financial Statements**

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of International TechneGroup Incorporated Thrift Savings 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about International TechneGroup Incorporated Thrift Savings 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

### **Supplemental Schedule Required by ERISA**

The supplemental schedule of assets held for investment purposes at end of year is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

- the form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

#### **Auditor's Report on the 2020 Financial Statements**

We were engaged to audit the 2020 financial statements of International TechneGroup Incorporated Thrift Savings 401(k) Plan. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated September 28, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

*Flagel Huber Flagel*

Certified Public Accountants

Cincinnati, Ohio

March 9, 2023

**International TechneGroup Incorporated Thrift Savings 401(k) Plan**  
**Statements of Net Assets Available for Benefits in Liquidation**  
**December 31, 2021 and 2020**

|                                          | <u>2021</u>              | <u>2020</u>                 |
|------------------------------------------|--------------------------|-----------------------------|
| <b>Assets</b>                            |                          |                             |
| Investments, at fair value:              |                          |                             |
| Pooled separate accounts                 | \$ 0                     | \$ 14,490,911               |
| Registered investment companies          | 0                        | 1,654,618                   |
| Common/collective trust                  | <u>310,619</u>           | <u>3,733,964</u>            |
|                                          | <u>310,619</u>           | <u>19,879,493</u>           |
| Receivables:                             |                          |                             |
| Notes receivable from participants       | <u>0</u>                 | <u>42,008</u>               |
| <b>Net Assets Available for Benefits</b> | <u><u>\$ 310,619</u></u> | <u><u>\$ 19,921,501</u></u> |

**International TechneGroup Incorporated Thrift Savings 401(k) Plan**  
**Statements of Changes in Net Assets Available for Benefits in Liquidation**  
**For the Years Ended December 31, 2021 and 2020**

|                                                          | <u>2021</u>       | <u>2020</u>          |
|----------------------------------------------------------|-------------------|----------------------|
| <b>Additions to Net Assets Attributed to:</b>            |                   |                      |
| Investment income:                                       |                   |                      |
| Net investment gain from pooled separate accounts        | \$ 1,321,916      | \$ 1,820,749         |
| Net investment gain from registered investment companies | 177,487           | 394,921              |
| Net investment gain from common/collective trust         | 22,414            | 47,147               |
| Realized gain on sale of assets                          | 303,506           | 150,367              |
| Dividends from registered investment companies           | 2,148             | 8,143                |
|                                                          | <u>1,827,471</u>  | <u>2,421,327</u>     |
| Other income:                                            |                   |                      |
| Interest on notes receivable from participants           | <u>(449)</u>      | <u>2,719</u>         |
| <b>Total Additions</b>                                   | <u>1,827,022</u>  | <u>2,424,046</u>     |
| <b>Deductions from Net Assets Attributed to:</b>         |                   |                      |
| Benefits paid to participants                            | 21,392,565        | 2,552,846            |
| Administrative expenses                                  | 45,339            | 75,128               |
|                                                          | <u>21,437,904</u> | <u>2,627,974</u>     |
| <b>Change in Net Assets Available for Benefits</b>       | (19,610,882)      | (203,928)            |
| <b>Net Assets Available for Benefits:</b>                |                   |                      |
| Beginning of year                                        | <u>19,921,501</u> | <u>20,125,429</u>    |
| End of year                                              | <u>\$ 310,619</u> | <u>\$ 19,921,501</u> |

## **International TechneGroup Incorporated Thrift Savings 401(k) Plan**

### **Notes to Financial Statements**

**December 31, 2021 and 2020**

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#### **1. Description of the Plan**

The following description of the International TechneGroup Incorporated (the Employer) Thrift Savings 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

##### General

The Plan, as amended, was a defined contribution plan covering all employees of the Employer who are age eighteen (18) or older. The plan was adopted July 1, 1984 and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective September 30, 2019, the Plan was amended to terminate the Plan (see Note 8).

##### Contributions

The Plan provided for contributions by participating employees of an amount not to exceed the maximum amount permitted under the applicable provisions of the Internal Revenue Code of 1986, as amended (the Code). The Employer may have contributed discretionary matching amounts of base compensation that a participant contributed to the Plan. For the years ended December 31, 2021 and 2020, there were no contributions to the Plan. For the years ended December 31, 2021 and 2020, no non-elective contributions were made.

##### Rollovers

The Plan permitted participants to transfer distributions from other qualified plans into the Plan.

##### Participant Accounts

Each participant's account is made up of an employee contribution subaccount and an Employer contribution subaccount. Each account is credited with (a) contributions, (b) an allocation of Plan earnings and losses, and (c) Plan expenses. The participants direct the investment of their account balances among certain investment options. The Employer contributions are invested in accordance with the participants' investment selection.

##### Hardship Withdrawals

The Plan allowed for hardship withdrawals in the event of immediate and heavy financial need of up to 100% of the participant's account balance attributable to employee contributions. No additional hardship withdrawals were allowed after the termination of the Plan effective September 30, 2019.

##### Participant Loans

Participants may have borrowed from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000, or fifty percent (50%) of their account balance. Loan transactions were treated as a transfer to (from) the investment fund from (to) the Participant Loans fund. Loan terms range from 1 to 5 years. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates. Principal and interest were paid ratably through monthly or quarterly payroll deductions. No additional loan transactions were allowed after the termination of the Plan effective September 30, 2019.

##### Vesting

Participants are 100% vested in the employee contribution and Employer contribution portion of their accounts immediately upon the Effective Date of Participation, as defined in the Plan.

## **International TechneGroup Incorporated Thrift Savings 401(k) Plan**

### **Notes to Financial Statements**

**December 31, 2021 and 2020**

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#### **1. Description of the Plan (Continued)**

##### Investment Options

Participants may have directed their deferral contributions in over forty (40) investment options. Participants could change their investment options daily. Except for the Principal Stable Value Fund, there was no guarantee of principal or earnings when participating in these funds.

Effective October 3, 2019, International TechneGroup Incorporated (ITI) was purchased by Wipro IT Services, LLC. At that time all ITI common stock in the Plan was liquidated and proceeds from the stock sales were invested in the Principal Stable Value Fund. Plan participants were then able, at their discretion, to direct the investment of the stock sale proceeds among certain investment options.

##### Payment of Expenses

All expenses of administration may be paid out of the Plan unless paid by the Employer. Such expenses shall include any expenses incident to the functioning of the administrator, including but not limited to, fees of accountants, counsel, and other specialists and their agents, and other costs of administering the Plan. Until paid, the expenses shall constitute a liability of the Plan. However, the Employer may reimburse the Plan for any administration expense incurred. Any administration expense paid to the Plan as a reimbursement shall not be considered an Employer contribution. The Employer elected to pay some of the administrative expenses of the Plan for the years ended December 31, 2021 and 2020.

##### Payment of Benefits

The benefit to which a Plan participant is entitled is the benefit that can be provided by the contributions made and income earned on investments. Benefits paid to participants age 72 will be adjusted to the extent necessary to satisfy minimum payments required by law. Any participant or beneficiary may receive a distribution in accordance with such distributable event (service or disability retirement, death, or termination) at any time equal to the value of his account, including earnings. After a favorable determination letter issued by the Internal Revenue Service on the Plan's qualified status as terminated, participants who had not incurred a distributable event were eligible for distribution. For participants that failed to return a completed distribution election form within thirty days after receipt, the Plan directly rolled over their account balance to the Wipro Limited 401(k) Plan. However, participant accounts of \$1,000 or less were distributed in cash. All distributions were lump-sum distributions and made in July 2021. One distribution was returned to the Plan and not redistributed until May 2022 (see Note 11).

#### **2. Summary of Significant Accounting Policies**

##### Basis of Accounting

On September 30, 2019, the Company elected to terminate the Plan. In accordance with accounting principles generally accepted in the United States of America, the Plan changed its basis of accounting used to value plan assets from an ongoing basis to liquidation basis for periods ending after September 30, 2019. Since the assets were carried at fair value prior to the decision date, this conversion caused no material changes in the value of Plan assets.

##### Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Administrator and Plan management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

## **International TechneGroup Incorporated Thrift Savings 401(k) Plan**

### **Notes to Financial Statements**

**December 31, 2021 and 2020**

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#### **2. Summary of Significant Accounting Policies (Continued)**

##### Investment Valuation and Income Recognition

Investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (see Note 6).

The Plan presents in the Statements of Changes in Net Assets Available for Benefits in Liquidation, the net investment gain from pooled separate accounts and common/collective trust, which consists of interest, dividends, realized gains or losses and unrealized appreciation (depreciation) on those investments. The Plan presents in the Statements of Changes in Net Assets Available for Benefits in Liquidation, the net investment gain from registered investment companies, which consists of realized gains or losses and unrealized appreciation (depreciation) on those investments. Purchases and sales of securities are reflected on a trade-date basis. Interest and dividend income is recorded when earned.

##### Notes Receivable from Participants

Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest.

##### Payment of Benefits

Benefits are recorded when paid.

#### **3. Related Party Transactions**

The Plan invests in pooled separate accounts and a common/collective trust managed by Principal Life Insurance Company (Principal). Principal acts as Trustee for only those investments as defined by the Plan. Transactions in such investments qualify as party-in-interest transactions which are exempt from the prohibited transaction rules.

#### **4. Certified Investments**

Certain information related to investments disclosed in the accompanying financial statements and supplementary schedule, including investments held in pooled separate accounts, registered investment companies, a common/collective trust, and notes receivable from participants at December 31, 2021 and 2020, and the related dividends, net investment gain from pooled separate accounts, net investment gain from common/collective trust, net investment gain from registered investment companies, and interest on notes receivable from participants was obtained or derived from unaudited information supplied to the plan administrator and certified as complete and accurate by Delaware Charter Guarantee & Trust Company d/b/a Principal Trust Company and Principal Life Insurance Company (the Trustees of the Plan).

#### **5. Risks and Uncertainties**

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

## **International TechneGroup Incorporated Thrift Savings 401(k) Plan**

### **Notes to Financial Statements**

**December 31, 2021 and 2020**

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#### **6. Fair Value Measurements**

The Plan's investments are reported at fair value in the accompanying Statements of Net Assets Available for Benefits in Liquidation. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The Plan utilizes a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities and lowest priority to unobservable inputs. The three levels of inputs used to measure fair value under this accounting standard are described as follows:

- Level 1 - Quoted prices in active markets that are accessible at the measurement date for identical assets or liabilities.
- Level 2 - Observable inputs other than quoted prices included within Level 1. Inputs that are principally derived from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value measurement of the assets or liabilities. These include certain pricing models, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies the Plan used for assets measured at fair value.

Registered investment companies (mutual funds): Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. Mutual funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Common/collective trust (stable value fund) and pooled separate accounts: Valued at the net asset value of units of the common/collective trust or pooled separate accounts. The net asset value is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the investments will be sold for an amount different from the reported net asset value. Transactions (purchases and sales) may occur daily. There are no unfunded commitments or significant redemption restrictions at December 31, 2021 and 2020.

## International TechneGroup Incorporated Thrift Savings 401(k) Plan

### Notes to Financial Statements

December 31, 2021 and 2020

#### 6. Fair Value Measurements (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value.

|                                          | December 31, 2021 |         |         |            |
|------------------------------------------|-------------------|---------|---------|------------|
|                                          | Level 1           | Level 2 | Level 3 | Total      |
| Total assets in the fair value hierarchy | \$ 0              | \$ 0    | \$ 0    | \$ 0       |
| Investments measured at net asset value  |                   |         |         | 310,619    |
| Total assets at fair value               |                   |         |         | \$ 310,619 |

  

|                                          | December 31, 2020 |         |         |               |
|------------------------------------------|-------------------|---------|---------|---------------|
|                                          | Level 1           | Level 2 | Level 3 | Total         |
| Registered investment companies          | \$ 1,654,618      | \$ 0    | \$ 0    |               |
| Total assets in the fair value hierarchy | \$ 1,654,618      | \$ 0    | \$ 0    | \$ 1,654,618  |
| Investments measured at net asset value  |                   |         |         | 18,224,875    |
| Total assets at fair value               |                   |         |         | \$ 19,879,493 |

#### 7. Tax Status

The Employer adopted the Principal Financial Group (Principal) 401(k) Volume Submitter Specimen Plan. Principal has received an opinion letter from the Internal Revenue Service (dated August 8, 2014) stating that employers who adopt the plan will be considered to have a plan qualified under section 401 of the Internal Revenue Code. Additionally, in July 2021, the Plan Sponsor received a favorable determination letter from the Internal Revenue Service on the Plan's qualified status as terminated; thus, the remaining assets in the Plan were distributed.

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

#### 8. Plan Termination

Effective September 30, 2019, the Plan terminated. Activity after this date consisted of contributions attributable to days prior to the termination date, payments on notes receivable from participants, disbursements, and earnings/losses on the remaining assets of the plan. Final disbursements to the remaining participants are still ongoing (see Note 11).

## International TechneGroup Incorporated Thrift Savings 401(k) Plan

### Notes to Financial Statements

December 31, 2021 and 2020

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#### 9. Reconciliation to Form 5500

The following is a reconciliation of investment income from common/collective trust according to the financial statements to Schedule H of Form 5500:

|                                                                                                           | For the Years Ended<br>December 31, |                   |
|-----------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------|
|                                                                                                           | 2021                                | 2020              |
| Net investment gain from common/collective trust according to the financial statements                    | \$ 22,414                           | \$ 47,147         |
| Adjustment from contract value to fair value for interest in common/collective trust at beginning of year | 0                                   | (50,107)          |
| Net investment gain (loss) from common/collective trust according to Schedule H of Form 5500              | <u>\$ 22,414</u>                    | <u>\$ (2,960)</u> |

#### 10. COVID-19 Outbreak

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Plan sponsor's financial condition, liquidity, workforce, and future results of operations as well as the effects on the Plan. Management is actively monitoring the global situation on its Plan sponsor's financial condition, liquidity, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Plan sponsor is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2022.

#### 11. Subsequent Events

The Plan's management evaluated the activity of the Plan through March 9, 2023 (the date the financial statements were available to be issued) and concluded that, except as noted below, no additional subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

During May 2022, the remaining assets in the Plan were distributed.

**International TechneGroup Incorporated Thrift Savings 401(k) Plan**

**Schedule H, Line 4i - Schedule of Assets Held for Investment Purposes at End of Year**

**EIN 31-1123451**

**Plan #001**

**December 31, 2021**

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| (a) | (b)<br>Identity of Issuer,<br>Borrower, Lessor,<br>or Similar Party | (c)<br>Description of<br>Investment, Including<br>Maturity Date, Rate of<br>Interest, Collateral,<br>Par or Maturity Value | (d)<br>Cost      | (e)<br>Current<br>Value |
|-----|---------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
|     |                                                                     |                                                                                                                            |                  |                         |
| *   | Principal Stable Value Fund                                         | Common/collective trust                                                                                                    | 0 <sup>(z)</sup> | \$ 310,619              |

\* Denotes party-in-interest

<sup>(z)</sup> Indicates investments for which the Trustees did not provide historical cost information



In this ever-changing business environment, Flagel Huber Flagel goes beyond numbers and deadlines, returning the trust and confidence our clients place in us, with a caring partner relationship. We are committed to a collaborative search for ideas and solutions that help business organizations thrive and families build and preserve wealth. Our commitment is simple; financial and operational *insight*, service *integrity*, and problem solving *innovation*.

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