

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
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information —enter all requested information
1a Name of plan INDECOMM HOLDINGS INC 401(K) PROFIT SHARING PLAN & TRUST	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 10/01/2008
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, and ZIP or foreign postal code (if foreign, see instructions) INDECOMM HOLDINGS INC 379 THORNALL STREET, SUITE 2 EDISON, NJ 08837	2b Employer Identification Number (EIN) 36-4591558 2c Plan Sponsor's telephone number 908-906-4086 2d Business code (see instructions) 541990

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2023	ERISA FIDUCIARY SERVICES
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☐ Same as Plan Sponsor ERISA FIDUCIARY SERVICES, INC. 1373 VETERANS HIGHWAY SUITE 10 HAUPPAUGE, NY 11788		3b Administrator's EIN 47-1637791 3c Administrator's telephone number 631-249-0500
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 293
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits..... d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)..... h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6a(1) 263 6a(2) 155 6b 0 6c 46 6d 201 6e 0 6f 201 6g 128 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2K 3H 2J 2T 3D b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ 1 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A Name of plan INDECOMM HOLDINGS INC 401(K) PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 INDECOMM HOLDINGS INC	D Employer Identification Number (EIN) 36-4591558

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

(a) Name of insurance carrier PRINCIPAL LIFE INSURANCE CO
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(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	810752	0	01/01/2022	06/09/2022

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

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid INTAC ACTUARIAL SERVICES 50 TICE BOULEVARD WOODCLIFF LAKE, NJ 07677

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	0	REFERRAL/SERVICE FEE	5

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

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

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

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

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

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

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

b	Balance at the end of the previous year	7b	
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c	Additions: (1) Contributions deposited during the year	7c(1)		
	(2) Dividends and credits.....	7c(2)		
	(3) Interest credited during the year.....	7c(3)		
	(4) Transferred from separate account.....	7c(4)		
	(5) Other (specify below)	7c(5)		

(6) Total additions.....	7c(6)	0
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d	Total of balance and additions (add lines 7b and 7c(6))	7d	0
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)		
	7e(2)		
	7e(3)		
	7e(4)		

(5) Total deductions.....	7e(5)	0
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f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.	10b	
Specify nature of costs.		

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider 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 01/01/2022 and ending 12/31/2022		
A Name of plan INDECOMM HOLDINGS INC 401(K) PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 INDECOMM HOLDINGS INC	D Employer Identification Number (EIN) 36-4591558	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. ☐ Yes ☒ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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)

LPL FINANCIAL

RP COMPENSATION PROCESSING
P O BOX 502533
SAN DIEGO, CA 92150

04-3046611

(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?
26 15	ADVISOR	16091	Yes ☐ No ☒	Yes ☐ No ☒		Yes ☐ No ☒

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

PAYCHEX, INC.

911 PANORAMA TRAIL S
ROCHESTER, NY 14625

16-1124166

(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?
26 15	RECORDKEEPER	6314	Yes ☐ No ☒	Yes ☐ No ☒		Yes ☐ No ☒

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE 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.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan INDECOMM HOLDINGS INC 401(K) PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 INDECOMM HOLDINGS INC	D Employer Identification Number (EIN) 36-4591558	

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)
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a Name of MTIA, CCT, PSA, or 103-12 IE: METLIFE GAC SERIES 25053 0		
b Name of sponsor of entity listed in (a): RELIANCE TRUST		
c EIN-PN 46-6625485-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 83381
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)

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)

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>INDECOMM HOLDINGS INC 401(K) PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>INDECOMM HOLDINGS INC</u>	D Employer Identification Number (EIN) <u>36-4591558</u>	

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)	24143	13202
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	0	0
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants).....	1c(7)		
(8) Participant loans.....	1c(8)	40491	59735
(9) Value of interest in common/collective trusts.....	1c(9)	10368	83381
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts.....	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	5027694	4363211
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	62906	
(15) Other	1c(15)	0	0

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	5165602	4519529

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		5078
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	5078

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	5165602	4514451
---	-----------	---------	---------

Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	0	
(B) Participants	2a(1)(B)	691668	
(C) Others (including rollovers)	2a(1)(C)	34374	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		726042
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(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)	3297	
(F) Other	2b(1)(F)	407	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3704
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	108658	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		108658
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		1248
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-1057906
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-218254
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	396604	
(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)		396604
f Corrective distributions (see instructions)	2f		5078
g Certain deemed distributions of participant loans (see instructions)	2g		7605
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	7519	
(3) Investment advisory and management fees	2i(3)	16091	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		23610
j Total expenses. Add all expense amounts in column (b) and enter total	2j		432897
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-651151
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

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

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

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

(1) Name: **KNAV, LLP**

(2) EIN: **92-3540684**

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a	X		370

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan INDECOMM HOLDINGS INC 401(K) PROFIT SHARING PLAN & TRUST		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 INDECOMM HOLDINGS INC		D Employer Identification Number (EIN) 36-4591558
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 16-1470238		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)		
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☒ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III Amendments		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☒ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☒ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☒ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14	Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
	a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....	14a	
	b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
	c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
	a The corresponding number for the plan year immediately preceding the current plan year.....	15a	
	b The corresponding number for the second preceding plan year.....	15b	
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:		
	a Enter the number of employers who withdrew during the preceding plan year	16a	
	b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐		

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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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 _____

Indecomm Holdings, Inc. 401(k) Profit Sharing Plan and Trust (formerly known as Indecomm Group 401(k) Plan)

Financial Statements

December 31, 2022, and December 31, 2021

KNAV, LLP.

Certified Public Accountants
One Lakeside Commons, Suite 850,
990 Hammond Drive NE, Atlanta, GA 30328



America Counts on CPAs

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Report of Independent Auditor

To,
The Participants and the Plan Administrator,
Indecomm Holdings, Inc. 401(k) Profit Sharing Plan and Trust
(Formerly known as Indecomm Group 401(k) Plan)

Scope and nature of the ERISA Section 103(a)(3)(C) audit

We have performed audits of the accompanying financial statements of Indecomm Holdings, Inc. 401(k) Profit Sharing Plan and Trust (formerly known as Indecomm Group 401(k) Plan) (“the Plan”), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022, and December 31, 2021, and the related statements of changes in net assets available for benefits for the year ended December 31, 2022, and December 31, 2021, and the related notes to the financial statements.

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

Management has obtained certifications from qualified institutions as of December 31, 2022, and December 31, 2021, and for the years ended December 31, 2022, and December 31, 2021, stating that the certified investment information, as described in note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor’s responsibilities for the audit of the financial statements section —

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

Basis for opinion

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

believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of management for the financial statements

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

In performing an audit in accordance with GAAS, we:

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

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess

whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other matters- supplemental schedules required by ERISA

The supplemental schedules of Schedule H, Part IV, Line 4i – Schedule of assets held as of December 31, 2022, and Schedule H, Part IV, Line 4a – Schedule of delinquent participant contributions for the year ended December 31, 2022 (under supplemental information), are presented for purposes of additional analysis and not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

KNAV, LLP

Atlanta, Georgia.
October 09, 2023

**Indecomm Holdings, Inc. 401(k) Profit Sharing Plan and Trust
(Formerly known as Indecomm Group 401(k) Plan)**

Financial Statements

December 31, 2022 and December 31, 2021

Financial Statements

Indecomm Holdings, Inc. 401(k) Profit Sharing Plan and Trust
(Formerly known as Indecomm Group 401(k) Plan)

Financial Statements

December 31, 2022, and December 31, 2021

Statements of Net Assets Available for Benefits

(Amounts are in United States Dollars unless otherwise stated)

ASSETS

Investments at fair value:

Common/collective trusts	83,381	10,368
Mutual funds	4,363,211	5,027,694

Fully benefit-responsive investment contracts at contract value

Fixed income guaranteed option	-	62,906
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Total investments

4,446,592	5,100,968
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Receivables:

Contributions receivable from participants	13,202	24,143
Notes receivable from participants	59,735	40,491

Total receivables

72,937	64,634
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Total assets

4,519,529	5,165,602
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LIABILITIES

Excess contributions payable	5,078	-
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Total liabilities

5,078	-
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Net assets available for benefits

4,514,451	5,165,602
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(See accompanying notes to financial statements)

Indecomm Holdings, Inc. 401(k) Profit Sharing Plan and Trust
(Formerly known as Indecomm Group 401(k) Plan)

Financial Statements

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Statements of changes in Net Assets

Available for Benefits

(Amounts are in United States Dollars unless otherwise stated)

Additions to net assets attributed to:

Investment (loss) income:

Interest and dividend	109,065	136,339
Net (depreciation) appreciation on mutual funds	(1,057,906)	160,211
Net appreciation on pooled separate fund	-	58,662
Net appreciation from common/collective trusts	1,248	248,892
Total investment (loss) income	(947,593)	604,104

Interest income on participants' loan	3,297	1,825
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Contributions:

Participants	691,668	676,558
Rollover	34,374	203,316
Total contributions	726,042	879,874

Total additions	(218,254)	1,485,803
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Deductions from net assets attributed to:

Distributions	396,604	1,188,450
Corrective distributions	5,078	-
Deemed distributions	7,605	5,089
Administrative expenses	23,610	26,360
Total deductions	432,897	1,219,899

Net (decrease) increase	(651,151)	265,904
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Net assets available for benefits:

Beginning of the year	5,165,602	4,899,698
End of the year	4,514,451	5,165,602

(See accompanying notes to financial statements)

**Indecomm Holdings, Inc. 401(k) Profit Sharing Plan and Trust
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Notes to Financial Statements

(All amounts are in United States Dollars unless otherwise stated)

NOTE 1: DESCRIPTION OF PLAN

The following description of the Indecomm Holdings, Inc. 401(k) Profit Sharing Plan and Trust (formerly known as Indecomm Group 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 is a defined contribution plan, effective October 01, 2008, amended and restated effective March 17, 2021, as a result of which the Plan’s name was changed from Indecomm Group 401(k) Plan to Indecomm Holdings, Inc. 401(k) Profit Sharing Plan and Trust. The Plan covers all employees of erstwhile Intellihub Solutions and Services Inc., U.S. Recordings Inc., Mortgage Dynamics Inc., and Encora Inc., now reorganized as Indecomm Holdings, Inc. (the Company/ Plan Sponsor), together described as “Indecomm Group” or “the Group”. Employees are permitted to enter the Plan on the first day of the month coinciding with or the first day of the next month following the date of their employment. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). On July 1, 2019, Indecomm Corporation (“IC”), the erstwhile Parent Company, demerged its mortgage business and transferred the ownership of the Company to Indecomm Business Service Corporation (“IBSC”). Subsequently, the ownership of IBSC was transferred to Indecomm Business Services Holding Limited (“IBSH”). Accordingly, the Parent Company of Indecomm Holdings, Inc. changed from IC to IBSC. Effective March 17, 2021, Milos Automation, Inc., an Affiliate Company of Indecomm Holdings, Inc., became a participating employer in the Plan.

Change in custodian.

Effective with the start of the Plan year 2021, the Plan transitioned recordkeeping & directed trustee services to Paychex Retirement Services (Paychex) and Mid Atlantic Trust Company (MATC), respectively. Counsel Trust DBA MATC was appointed as the custodian pursuant to the Plan agreement; these changes were completed by March 17, 2021. The Plan assets were transitioned in-kind to Paychex in May 2021. The Principal Fixed Income Guaranteed Option in the Plan was subject to a 12-month put which expired in June 2022, and the participant account balances in this fund continued to be record kept on the Delaware Charter Guarantee & Trust Company d/b/a Principal Trust Company (“Principal”) platform until the expiration of the 12-month put. At that point, the Principal Fixed Income Guaranteed Option balance was liquidated and transitioned to the Plan at Paychex. Since the Principal Fixed Income Guaranteed Option is a benefit responsive investment, the Plan participants have the discretion to request Principal to liquidate their account balances in the Principal Fixed Income Guaranteed Option and transition the proceeds to the Plan at Paychex at any time.

For the years ended December 31, 2022, and December 31, 2021, MATC and Principal served as the custodians of the Plan pursuant to the Plan agreement. MATC served as the directed trustee of the Plan for the year ended December 31, 2022, and December 31, 2021. Principal held the Plan’s Principal Fixed Income Guaranteed Option investment assets and executed investment transactions as of and for the period January 1, 2022, till June 30, 2022, and the year ended December 31, 2021, and MATC held the Plan’s rest of the investment assets and executed investment transactions as of and for the years ended December 31, 2022, and December 31, 2021.

Contributions

The Plan includes a provision under Internal Revenue Code (“IRC”) Section 401(k) whereby participants may make pre-tax contributions to the Plan up to 100% of their annual compensation, subject to limitations under

**Indecomm Holdings, Inc. 401(k) Profit Sharing Plan and Trust
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the IRC. Participants aged fifty and older are also allowed to make catch-up contributions. Annual participant contribution amounts are limited to \$20,500 and \$19,500 of salary deferrals for the year ended December 31, 2022 (\$27,000 for participants aged 50 years and over), and December 31, 2021 (\$26,000 for participants aged 50 years and over) respectively.

The Company has the option to make a contribution towards the Plan, and such a contribution, if any, is determined by the Company's board of directors and is subject to limitations under the IRC. There are no employer contributions for the year ended December 31, 2022, and December 31, 2021, towards qualified non-elective contributions ("QNEC"). The Plan currently offers various mutual funds and common collective trusts, as investment options for participants. Contributions are automatically invested in a designated balanced fund until changed by the participant.

At the Plan administrator's discretion, a participant may deposit rollover contributions from another qualified plan. Rollover contributions are placed in the participant's account and are subject to the rules for investment established by the Plan administrator.

Participant contributions received during the years ended December 31, 2022, and December 31, 2021, amounted to \$691,668, and \$676,558, respectively.

Administration

Indecomm Holdings Inc. serves as the Plan administrator. The Plan administrator has the responsibility to administer the Plan for the exclusive benefit of the participants and their beneficiaries. These duties include, but are not limited to, establishing procedures, maintaining records, interpreting provisions of the Plan, and making determinations regarding questions, which may affect eligibility for benefits. The Company has engaged a third-party administrator to assist in the administration of the Plan.

An Employee of the Group serves as a limited trustee, appointed solely for ensuring timely collection and deposit of employer contributions. All amounts contributed to the Plan are held by the Plan directed trustee and custodians in a qualified trust. The directed trustee is responsible for the safekeeping of the trust funds and must fulfill all directed trustee duties in a prudent manner and in the best interest of the beneficiaries. The trust established on behalf of the Plan is the funding medium used for the accumulation of assets from which Plan benefits are distributed. The custodians receive all contributions made under the Plan, hold plan assets, and pay benefits to participants as directed by the Plan Sponsor. For the years ended December 31, 2022, and December 31, 2021, the Plan Administrator engaged Paychex, Inc. as a third-party plan administrator, to assist in the administration of the Plan.

Expenses

The administrative expenses comprise:

	Year ended	
	December 31, 2022	December 31, 2021
Contract administrator fees	23,610	26,360
Total	23,610	26,360

Participant accounts

Each participant account is credited with pretax, rollover contributions made by the participant, Plan Sponsor contributions, and Plan earnings. Earnings, expenses, and gains and losses on investments are allocated based on participant account balances, as defined in the Plan agreement.

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Vesting

Participants are fully vested with respect to their contribution from their salaries. However, participant vesting with respect to contribution made by the Plan Sponsor to their 401(k)-plan account balance is based on years of continuous service during which an employee completes at least 1,000 hours of service with the Company. The vesting percentages are as follows:

Years of vesting service	Vested percentage
0-1	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

Participants also become 100% vested upon full or partial termination of the Plan, upon reaching the early retirement age of fifty-nine and half years or upon disability or death of the participant.

Any portion of a participant's account balance attributable to rollover contributions from another qualified plan and employer safe harbor contributions are 100% vested at the time of contribution and not subject to forfeiture.

Investment options

Participants are required to make participant-directed allocations of their accounts among various investment options offered by the custodian.

Notes receivables from participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The notes are secured by the balance in the participant's account and bear interest at rates ranging from 4.25% to 8.00%, which are commensurate with local prevailing rates as determined quarterly by the Plan administrator. Principal and interest are paid ratably through monthly payroll deductions.

Benefit payments

In-service withdrawals of all or a portion of a participant's vested account balance may be made by a participant on incurring a hardship or after reaching age sixty (fifty-nine and a half, effective March 17, 2021). Upon normal retirement at age sixty-five, disability, or death, the participant or beneficiary may receive the value of the account through a lump sum distribution.

Participants withdrawing from the Plan due to termination of employment, other than due to retirement, disability, or death, may receive the value of their vested account by transfer to another qualified plan or individual retirement account or through a lump sum distribution.

Distributions from the Plan will normally be subject to income taxes and in certain circumstances, may also be subject to IRS penalties, unless the distribution is transferred to another qualified plan or individual retirement account.

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Forfeitures

Non-vested account balances of terminated employees are forfeited after five consecutive one-year breaks in service, as defined in the plan agreement or the distribution of the entire vested portion of the Participant's account, whichever is earlier. The employer may use forfeitures to pay Plan expenses or to reduce employer contributions, in a non-discriminatory manner at the discretion of the Plan administrator, as defined in the plan agreement. There were no forfeitures for the years ended December 31, 2022, and December 31, 2021.

NOTE 2: SUMMARY OF ACCOUNTING POLICIES

Basis of accounting

The financial statements of the Plan are prepared using the accrual method of accounting. Investments held by the Plan are reported at fair value, except for fully benefit-responsive investment contracts.

Use of estimates in financial statements

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

Risks and uncertainties

The Plan provided for various investment options in registered investment companies (mutual funds), common/collective trusts, pooled separate accounts, and fixed investment funds. The Plan's exposure to credit losses in the event of nonperformance of investments is limited to the carrying value of such investments. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risk. Net (depreciation) appreciation in the value of investments during the year ended December 31, 2022, and the year ended December 31, 2021, totaled (\$1,056,658) and \$467,765, respectively. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits, participant account balances and the statement of changes in net assets available for benefits.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on an accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2022, and December 31, 2021, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the Plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document. During the years ended December 31, 2022, and December 31, 2021, the Plan considered \$7,605 and \$5,089, respectively, as deemed distributions.

Investment valuation and income recognition

Investments in mutual funds, common/collective trusts, and pooled separate funds are valued at fair value, wherever applicable, as provided by the custodian. Net (depreciation) appreciation in the value of investment funds represents the change in fair value or contract value, wherever applicable, during the year, including realized and unrealized gains and losses. 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 5 for discussion of fair value measurements.

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Investments in fully benefit-responsive investment contracts are reported at contract value. Contract value is the relevant measure for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date. Net (depreciation) appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Corrective distributions

During the years ended December 31, 2022, and December 31, 2021, corrective distributions amounted to \$5,078 (which reflect accruals for 2022 paid out in 2023) and \$NIL, respectively.

NOTE 3: INFORMATION CERTIFIED BY MID ATLANTIC TRUST COMPANY AND PRINCIPAL TRUST COMPANY ("QUALIFIED INSTITUTIONS") (UNAUDITED)

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Mid Atlantic Trust Company and Principal Trust Company ("qualified institutions"), except for comparing such information certified by Mid Atlantic Trust Company and Principal Trust Company to information included in the Plan's financial statements for the years ended December 31, 2022, and December 31, 2021, and supplemental information as of and for the year ended December 31, 2022.

	As at	
	December 31, 2022	December 31, 2021
Investments at fair value:		
Common/collective trusts	83,381	10,368
Mutual funds	4,363,211	5,027,694
Fully benefit-responsive investment contracts at contract value		
Fixed income guaranteed option	-	62,906
Investments as certified by qualified institutions (unaudited)*	4,446,592	5,100,968

Transactions during the year

Interest and dividend income	109,065	136,339
Net (depreciation) appreciation on mutual funds	(1,057,906)	160,211
Net appreciation on pooled separate fund	-	58,662
Net appreciation from common/collective trusts	1,248	248,892

**Refer note 7 for reconciliation with Schedule H, Form 5500*

NOTE 4: INVESTMENTS

A schedule of the fair value or contract value, wherever applicable, of individual investments that comprised 5% or more of the Plan's net assets available for benefits at December 31, 2022, and December 31, 2021, is as follows:

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Fund name	2022		2021	
	Amount \$	%	Amount \$	%
Blackrock LifePath Index Retirement Portfolio K	784,500	17	936,643	18
BlackRock LifePath Index 2035 Portfolio K	774,699	17	837,508	16
BlackRock LifePath Index 2030 Portfolio K	587,913	13	665,116	13
BlackRock LifePath Index 2025 Portfolio K	323,667	7	426,840	8
Vanguard Information Technology Index Fund Admiral Shares	309,292	7	396,709	8
BlackRock LifePath Index 2050 Portfolio K	263,991	6	276,286	5

During the year ended December 31, 2022, and December 31, 2021, the Plan's investments (including gains and loss on investments bought, sold, and held during the year) (depreciated) appreciated in value as follows:

	2022	2021
Interest and dividend income	109,065	136,339
Net (depreciation) appreciation on mutual funds	(1,057,906)	160,211
Net appreciation on pooled separate fund	-	58,662
Net appreciation from common/collective trusts	1,248	248,892

NOTE 5: FAIR VALUE MEASUREMENTS

The fair value measurements standard establishes a framework for measuring fair value. That framework provides a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under the standard are described below:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 – Inputs to the valuation methodology include:

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

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

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

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

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

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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. These funds are required to publish their daily net asset value (“NAV”) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Common/collective trusts: Units held in common/collective trusts (CCT) are valued using the NAV practical expedient of the CCT as reported by the issuer of the CCT. The NAV practical expedient is based on the fair value of the underlying assets owned by the CCT, minus its liabilities, and then divided by the number of units outstanding. The CCT may be redeemed at NAV daily without restrictions.

Fixed income guaranteed option: The guaranteed investment contract consists of the Principal Fixed Income Guaranteed Option and is reported at contract value which approximates fair value. Contract value represents the aggregation of contributions, plus interest, less withdrawals, if any.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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 following tables set forth by level, within the fair value hierarchy, the Plan’s assets at fair value as of December 31, 2022, and December 31, 2021:

Description	<u>December 31, 2022</u>				
	Quoted in active markets for identical assets. (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Others	Total amount \$
Common /collective trusts*	-	-	-	83,381	83,381
Mutual funds	4,363,211	-	-	-	4,363,211
Total investments	4,363,211	-	-	83,381	4,446,592

*Assets measured at NAV and therefore excluded from the fair value hierarchy.

Description	<u>December 31, 2021</u>				
	Quoted in active markets for identical assets. (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Others	Total amount \$
Common /collective trusts*	-	-	-	10,368	10,368
Mutual funds	5,027,694	-	-	-	5,027,694
Fixed income guaranteed option**	-	-	-	62,906	62,906
Total investments	5,027,694	-	-	73,274	5,100,968

*Assets measured at NAV and therefore excluded from the fair value hierarchy.

** Asset measured at contract value and therefore excluded from the fair value hierarchy.

NOTE 6: COMPOSITION AND VALUATION OF PLAN INVESTMENTS

The Plan has a fully benefit-responsive guaranteed investment contract (“GIC”) with Principal Life Insurance Company. Principal Life Insurance Company maintains the contributions in a general account. The GIC does

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not have specific underlying assets assigned, thus is considered a traditional investment contract. The GIC issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

The GIC is included in the financial statements at contract value, which approximates fair value. Contract value, as reported to the Plan by Principal Life Insurance Company, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The GIC does have a surrender charge of 5% that may be charged if the Plan terminates its interest in the contract.

The Fixed Income Guaranteed Option is a single group annuity contract with a fixed rate of interest. As a result, the average yield earned by the Plan is the yield earned (i.e., interest credited) on the group annuity contract. As of December 31, 2021, the yield earned, and net crediting interest rate was 1.50%, after deduction of plan administrative expenses.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The contract value of the guaranteed investment contract at December 31, 2022, and December 31, 2021 was \$NIL and \$62,906, respectively. Under the terms of the existing contract, the crediting interest rate is based on a formula agreed upon with the Issuer. The Principal Fixed Income Guaranteed Option may make available higher guaranteed rates. If these are available and a plan fiduciary chooses to move a plan's interest to a higher guaranteed rate, a charge of 1.50% of the plan's interest applies. If there are multiple higher guaranteed rates available, the 1.50% charge applies to each higher guaranteed rate that the plan fiduciary elects. The 1.50% charge is based on the plan's interest, and therefore, the actual fee, if deducted from participant accounts, may be higher or lower than 1.50%, depending on the plan's interest at the time the plan fiduciary chooses to move to a higher guaranteed rate and the value of each participant's account at the time of the actual movement.

Certain events limit the ability of the Plan to transact at contract value with Principal Life Insurance Company. Such events include the following:

(1) amendments to the Plan documents (including complete or partial Plan termination or merger with another Plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator does not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The Guaranteed Investment Contract does not permit Principal Life Insurance Company to terminate the agreement prior to the scheduled maturity dates without additional termination charges.

NOTE 7: RECONCILIATION OF INFORMATION CERTIFIED BY QUALIFIED INSTITUTIONS (UNAUDITED) TO FORM 5500

	2022	2021
Balance as certified by qualified institutions (<i>unaudited</i>) - refer note 3	4,446,592	5,100,968
Add: Participants' contributions receivable	13,202	24,143
Add: Notes receivable from participants	59,735	40,491
Less: Excess contributions payable	(5,078)	-
Balance as per Schedule H, form 5500	4,514,451	5,165,602

**Indecomm Holdings, Inc. 401(k) Profit Sharing Plan and Trust
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Financial Statements

December 31, 2022, and December 31, 2021

NOTE 8: INCOME TAX STATUS

For the year ended December 31, 2022, the Plan sponsor entered into a non-standardized pre-approved profit-sharing plan adoption agreement of Paychex, Inc. (“Paychex”), *Non-Standardized Pre-Approved Profit-Sharing Plan with CODA*. Paychex received a favorable opinion letter from the Internal Revenue Service (IRS) on August 31, 2020, which stated that the form of the non-standardized pre-approved profit-sharing plan and related trust was designed in accordance with applicable sections of the Internal Revenue Code (IRC). It is the opinion of the Plan trustee and the Plan’s attorney that the Plan is in compliance with all applicable laws and regulations.

For the year ended December 31, 2021, the Plan sponsor entered into a non-standardized adoption agreement of Paychex, Inc., *Prototype Non-Standardized Profit-Sharing Plan* (“the prototype plan”). The prototype plan received a favorable opinion letter from the IRS on April 10, 2014, which stated that the prototype plan was designed in accordance with applicable sections of the IRC. The Plan has been amended since the latest determination letter.

U.S. generally accepted accounting principles require plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2022, and December 31, 2021, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 9: PARTY-IN-INTEREST TRANSACTIONS

An employee of the Group serves as a limited trustee of the Plan. The Plan investments are managed by the Mid Atlantic Trust Company (“MATC”) and Principal Trust Company (“Principal”), the custodians of the Plan. Any purchases and sales of these investments are performed in the open market at fair or contract value. MATC served as the directed trustee of the Plan for the years ended December 31, 2022, and December 31, 2021. Fees are paid by the Plan to the custodians for investment management services, for certain participant plan transaction fees, and for recordkeeping services. Investment advisory services are provided by LPL Financial, and ERISA Fiduciary Services, Inc. acts as a third-party administrator. Investment advisory fees and some third-party administrator fees were paid by the Plan. Party-in-interest transactions also include loans made to participants.

All these transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

NOTE 10: PLAN TERMINATION

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

NOTE 11: DELINQUENT PARTICIPANT CONTRIBUTIONS

During the year ended December 31, 2021, due to unintentional delays, the Company failed to deposit payroll withholdings (including loan repayments) amounting to \$370 after the time frame deemed to be within Department of Labor (“DOL”) regulations for timely remittances. The Company made contributions to the affected participant accounts to compensate those participants by remitting lost earnings during the year 2022, using the DOL guidelines for late deposits.

**Indecomm Holdings, Inc. 401(k) Profit Sharing Plan and Trust
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NOTE 12: SUBSEQUENT EVENTS

The Plan evaluated all events and transactions that occurred after December 31, 2022, through the date the financial statements were available to be issued. Based on the evaluation, the Plan is not aware of any events or transactions that would require recognition or disclosure in the financial statements.

**Indecomm Holdings, Inc. 401(k) Profit Sharing Plan and Trust
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Supplemental Information

Plan Sponsor: Indecomm Holdings, Inc.

Employer identification number: 36-4591558

Plan number: 001

Schedule H, Part IV, Line 4i - Schedule of assets held as of December 31, 2022**

Identity of issue, borrower, lessor, or similar party	Description including maturity date, rate of interest, collateral, par, or maturity value	Amount (\$)
Blackrock Lifepath Index Retirement Portfolio K	Mutual funds	784,500
Blackrock Lifepath Index 2035 Portfolio K	Mutual funds	774,699
Blackrock Lifepath Index 2030 Portfolio K	Mutual funds	587,913
Blackrock Lifepath Index 2025 Portfolio K	Mutual funds	323,667
Vanguard Information Technology Index Fund Admiral Shares	Mutual funds	309,292
Blackrock Lifepath Index 2050 Portfolio K	Mutual funds	263,991
Blackrock Lifepath Index 2045 Portfolio K	Mutual funds	188,217
Fidelity 500 Index	Mutual funds	182,651
Blackrock Lifepath Index 2040 Portfolio K	Mutual funds	147,362
Dodge & Cox Stock I	Mutual funds	121,690
Fidelity Mid Cap Index	Mutual funds	112,413
Blackrock Lifepath Index 2055 Portfolio K	Mutual funds	98,688
Dfa US Vector Equity I	Mutual funds	87,272
Principal Largecap Growth I R6	Mutual funds	84,892
Reliance Trust Stable Value Fd-Metlife Series 25053 Class 0	Common collective trust	83,381
Fidelity Small Cap Index	Mutual funds	76,703
American Funds the Bond Fund of America R-4	Mutual funds	53,005
American Funds New World R5	Mutual funds	52,599
Blackrock Mid Cap Growth Equity Portfolio I	Mutual funds	39,350
Blackrock Lifepath Index 2065 Portfolio K	Mutual funds	26,294
Vanguard Balanced Index Adml	Mutual funds	16,042
Vanguard Health Care Index Adml	Mutual funds	14,939
Vanguard Real Estate Index Adml	Mutual funds	9,930
Vanguard Developed Markets Index Adm	Mutual funds	5,852
Blackrock Lifepath Index 2060 Portfolio K	Mutual funds	1,250
Total investments		4,446,592

Notes receivable from Participants*

Loan notes	Interest rates range from 4.25% to 8.00%, with various maturities	59,735
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*Party-in-interest as defined by ERISA

**Other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because there is no information to report.

The above information was certified by Mid Atlantic Trust Company, to be complete and accurate to the best of their knowledge.

See Report of Independent Auditor

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Supplemental Information

Plan Sponsor: Indecomm Holdings, Inc.

Employer identification number: 36-4591558

Plan number: 001

Schedule H, Part IV, Line 4a – Schedule of delinquent participant contributions for the year ended December 31, 2022*

Participant contributions transferred late to the Plan**	Check here if late participants' loan repayments are included	Total that constitutes non-exempt prohibited transactions		Contributions pending correction in VFCP	Total fully corrected under VFCP and PTE 2002-51***
		Contributions not corrected	Contributions corrected outside VFCP		
\$370	X	-	\$370	-	-

**Refer note 11.

*Other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because there is no information to report.

*** VFCP – Voluntary Fiduciary Correction Program

*** PTE – Prohibited Transaction Exemption

Indecomm Holdings, Inc. 401(k) Profit Sharing Plan and Trust (formerly known as Indecomm Group 401(k) Plan)

Financial Statements

December 31, 2022, and December 31, 2021

KNAV, LLP.

Certified Public Accountants
One Lakeside Commons, Suite 850,
990 Hammond Drive NE, Atlanta, GA 30328



America Counts on CPAs

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Report of Independent Auditor

To,
The Participants and the Plan Administrator,
Indecomm Holdings, Inc. 401(k) Profit Sharing Plan and Trust
(Formerly known as Indecomm Group 401(k) Plan)

Scope and nature of the ERISA Section 103(a)(3)(C) audit

We have performed audits of the accompanying financial statements of Indecomm Holdings, Inc. 401(k) Profit Sharing Plan and Trust (formerly known as Indecomm Group 401(k) Plan) (“the Plan”), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022, and December 31, 2021, and the related statements of changes in net assets available for benefits for the year ended December 31, 2022, and December 31, 2021, and the related notes to the financial statements.

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

Management has obtained certifications from qualified institutions as of December 31, 2022, and December 31, 2021, and for the years ended December 31, 2022, and December 31, 2021, stating that the certified investment information, as described in note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor’s responsibilities for the audit of the financial statements section —

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

Basis for opinion

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

believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of management for the financial statements

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

In performing an audit in accordance with GAAS, we:

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

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess

whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other matters- supplemental schedules required by ERISA

The supplemental schedules of Schedule H, Part IV, Line 4i – Schedule of assets held as of December 31, 2022, and Schedule H, Part IV, Line 4a – Schedule of delinquent participant contributions for the year ended December 31, 2022 (under supplemental information), are presented for purposes of additional analysis and not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

KNAV, LLP

Atlanta, Georgia.
October 09, 2023

**Indecomm Holdings, Inc. 401(k) Profit Sharing Plan and Trust
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Financial Statements

Indecomm Holdings, Inc. 401(k) Profit Sharing Plan and Trust
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Financial Statements

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Statements of Net Assets Available for Benefits

(Amounts are in United States Dollars unless otherwise stated)

ASSETS

Investments at fair value:

Common/collective trusts	83,381	10,368
Mutual funds	4,363,211	5,027,694

Fully benefit-responsive investment contracts at contract value

Fixed income guaranteed option	-	62,906
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Total investments

4,446,592	5,100,968
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Receivables:

Contributions receivable from participants	13,202	24,143
Notes receivable from participants	59,735	40,491

Total receivables

72,937	64,634
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Total assets

4,519,529	5,165,602
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LIABILITIES

Excess contributions payable	5,078	-
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Total liabilities

5,078	-
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Net assets available for benefits

4,514,451	5,165,602
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(See accompanying notes to financial statements)

Indecomm Holdings, Inc. 401(k) Profit Sharing Plan and Trust
(Formerly known as Indecomm Group 401(k) Plan)

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Statements of changes in Net Assets

Available for Benefits

(Amounts are in United States Dollars unless otherwise stated)

Additions to net assets attributed to:

Investment (loss) income:

Interest and dividend	109,065	136,339
Net (depreciation) appreciation on mutual funds	(1,057,906)	160,211
Net appreciation on pooled separate fund	-	58,662
Net appreciation from common/collective trusts	1,248	248,892
Total investment (loss) income	(947,593)	604,104

Interest income on participants' loan	3,297	1,825
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Contributions:

Participants	691,668	676,558
Rollover	34,374	203,316
Total contributions	726,042	879,874

Total additions	(218,254)	1,485,803
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Deductions from net assets attributed to:

Distributions	396,604	1,188,450
Corrective distributions	5,078	-
Deemed distributions	7,605	5,089
Administrative expenses	23,610	26,360
Total deductions	432,897	1,219,899

Net (decrease) increase	(651,151)	265,904
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Net assets available for benefits:

Beginning of the year	5,165,602	4,899,698
End of the year	4,514,451	5,165,602

(See accompanying notes to financial statements)

**Indecomm Holdings, Inc. 401(k) Profit Sharing Plan and Trust
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Notes to Financial Statements

(All amounts are in United States Dollars unless otherwise stated)

NOTE 1: DESCRIPTION OF PLAN

The following description of the Indecomm Holdings, Inc. 401(k) Profit Sharing Plan and Trust (formerly known as Indecomm Group 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 is a defined contribution plan, effective October 01, 2008, amended and restated effective March 17, 2021, as a result of which the Plan’s name was changed from Indecomm Group 401(k) Plan to Indecomm Holdings, Inc. 401(k) Profit Sharing Plan and Trust. The Plan covers all employees of erstwhile Intellihub Solutions and Services Inc., U.S. Recordings Inc., Mortgage Dynamics Inc., and Encora Inc., now reorganized as Indecomm Holdings, Inc. (the Company/ Plan Sponsor), together described as “Indecomm Group” or “the Group”. Employees are permitted to enter the Plan on the first day of the month coinciding with or the first day of the next month following the date of their employment. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). On July 1, 2019, Indecomm Corporation (“IC”), the erstwhile Parent Company, demerged its mortgage business and transferred the ownership of the Company to Indecomm Business Service Corporation (“IBSC”). Subsequently, the ownership of IBSC was transferred to Indecomm Business Services Holding Limited (“IBSH”). Accordingly, the Parent Company of Indecomm Holdings, Inc. changed from IC to IBSC. Effective March 17, 2021, Milos Automation, Inc., an Affiliate Company of Indecomm Holdings, Inc., became a participating employer in the Plan.

Change in custodian.

Effective with the start of the Plan year 2021, the Plan transitioned recordkeeping & directed trustee services to Paychex Retirement Services (Paychex) and Mid Atlantic Trust Company (MATC), respectively. Counsel Trust DBA MATC was appointed as the custodian pursuant to the Plan agreement; these changes were completed by March 17, 2021. The Plan assets were transitioned in-kind to Paychex in May 2021. The Principal Fixed Income Guaranteed Option in the Plan was subject to a 12-month put which expired in June 2022, and the participant account balances in this fund continued to be record kept on the Delaware Charter Guarantee & Trust Company d/b/a Principal Trust Company (“Principal”) platform until the expiration of the 12-month put. At that point, the Principal Fixed Income Guaranteed Option balance was liquidated and transitioned to the Plan at Paychex. Since the Principal Fixed Income Guaranteed Option is a benefit responsive investment, the Plan participants have the discretion to request Principal to liquidate their account balances in the Principal Fixed Income Guaranteed Option and transition the proceeds to the Plan at Paychex at any time.

For the years ended December 31, 2022, and December 31, 2021, MATC and Principal served as the custodians of the Plan pursuant to the Plan agreement. MATC served as the directed trustee of the Plan for the year ended December 31, 2022, and December 31, 2021. Principal held the Plan’s Principal Fixed Income Guaranteed Option investment assets and executed investment transactions as of and for the period January 1, 2022, till June 30, 2022, and the year ended December 31, 2021, and MATC held the Plan’s rest of the investment assets and executed investment transactions as of and for the years ended December 31, 2022, and December 31, 2021.

Contributions

The Plan includes a provision under Internal Revenue Code (“IRC”) Section 401(k) whereby participants may make pre-tax contributions to the Plan up to 100% of their annual compensation, subject to limitations under

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the IRC. Participants aged fifty and older are also allowed to make catch-up contributions. Annual participant contribution amounts are limited to \$20,500 and \$19,500 of salary deferrals for the year ended December 31, 2022 (\$27,000 for participants aged 50 years and over), and December 31, 2021 (\$26,000 for participants aged 50 years and over) respectively.

The Company has the option to make a contribution towards the Plan, and such a contribution, if any, is determined by the Company's board of directors and is subject to limitations under the IRC. There are no employer contributions for the year ended December 31, 2022, and December 31, 2021, towards qualified non-elective contributions ("QNEC"). The Plan currently offers various mutual funds and common collective trusts, as investment options for participants. Contributions are automatically invested in a designated balanced fund until changed by the participant.

At the Plan administrator's discretion, a participant may deposit rollover contributions from another qualified plan. Rollover contributions are placed in the participant's account and are subject to the rules for investment established by the Plan administrator.

Participant contributions received during the years ended December 31, 2022, and December 31, 2021, amounted to \$691,668, and \$676,558, respectively.

Administration

Indecomm Holdings Inc. serves as the Plan administrator. The Plan administrator has the responsibility to administer the Plan for the exclusive benefit of the participants and their beneficiaries. These duties include, but are not limited to, establishing procedures, maintaining records, interpreting provisions of the Plan, and making determinations regarding questions, which may affect eligibility for benefits. The Company has engaged a third-party administrator to assist in the administration of the Plan.

An Employee of the Group serves as a limited trustee, appointed solely for ensuring timely collection and deposit of employer contributions. All amounts contributed to the Plan are held by the Plan directed trustee and custodians in a qualified trust. The directed trustee is responsible for the safekeeping of the trust funds and must fulfill all directed trustee duties in a prudent manner and in the best interest of the beneficiaries. The trust established on behalf of the Plan is the funding medium used for the accumulation of assets from which Plan benefits are distributed. The custodians receive all contributions made under the Plan, hold plan assets, and pay benefits to participants as directed by the Plan Sponsor. For the years ended December 31, 2022, and December 31, 2021, the Plan Administrator engaged Paychex, Inc. as a third-party plan administrator, to assist in the administration of the Plan.

Expenses

The administrative expenses comprise:

	Year ended	
	December 31, 2022	December 31, 2021
Contract administrator fees	23,610	26,360
Total	23,610	26,360

Participant accounts

Each participant account is credited with pretax, rollover contributions made by the participant, Plan Sponsor contributions, and Plan earnings. Earnings, expenses, and gains and losses on investments are allocated based on participant account balances, as defined in the Plan agreement.

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Vesting

Participants are fully vested with respect to their contribution from their salaries. However, participant vesting with respect to contribution made by the Plan Sponsor to their 401(k)-plan account balance is based on years of continuous service during which an employee completes at least 1,000 hours of service with the Company. The vesting percentages are as follows:

Years of vesting service	Vested percentage
0-1	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

Participants also become 100% vested upon full or partial termination of the Plan, upon reaching the early retirement age of fifty-nine and half years or upon disability or death of the participant.

Any portion of a participant's account balance attributable to rollover contributions from another qualified plan and employer safe harbor contributions are 100% vested at the time of contribution and not subject to forfeiture.

Investment options

Participants are required to make participant-directed allocations of their accounts among various investment options offered by the custodian.

Notes receivables from participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The notes are secured by the balance in the participant's account and bear interest at rates ranging from 4.25% to 8.00%, which are commensurate with local prevailing rates as determined quarterly by the Plan administrator. Principal and interest are paid ratably through monthly payroll deductions.

Benefit payments

In-service withdrawals of all or a portion of a participant's vested account balance may be made by a participant on incurring a hardship or after reaching age sixty (fifty-nine and a half, effective March 17, 2021). Upon normal retirement at age sixty-five, disability, or death, the participant or beneficiary may receive the value of the account through a lump sum distribution.

Participants withdrawing from the Plan due to termination of employment, other than due to retirement, disability, or death, may receive the value of their vested account by transfer to another qualified plan or individual retirement account or through a lump sum distribution.

Distributions from the Plan will normally be subject to income taxes and in certain circumstances, may also be subject to IRS penalties, unless the distribution is transferred to another qualified plan or individual retirement account.

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Forfeitures

Non-vested account balances of terminated employees are forfeited after five consecutive one-year breaks in service, as defined in the plan agreement or the distribution of the entire vested portion of the Participant's account, whichever is earlier. The employer may use forfeitures to pay Plan expenses or to reduce employer contributions, in a non-discriminatory manner at the discretion of the Plan administrator, as defined in the plan agreement. There were no forfeitures for the years ended December 31, 2022, and December 31, 2021.

NOTE 2: SUMMARY OF ACCOUNTING POLICIES

Basis of accounting

The financial statements of the Plan are prepared using the accrual method of accounting. Investments held by the Plan are reported at fair value, except for fully benefit-responsive investment contracts.

Use of estimates in financial statements

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

Risks and uncertainties

The Plan provided for various investment options in registered investment companies (mutual funds), common/collective trusts, pooled separate accounts, and fixed investment funds. The Plan's exposure to credit losses in the event of nonperformance of investments is limited to the carrying value of such investments. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risk. Net (depreciation) appreciation in the value of investments during the year ended December 31, 2022, and the year ended December 31, 2021, totaled (\$1,056,658) and \$467,765, respectively. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits, participant account balances and the statement of changes in net assets available for benefits.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on an accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2022, and December 31, 2021, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the Plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document. During the years ended December 31, 2022, and December 31, 2021, the Plan considered \$7,605 and \$5,089, respectively, as deemed distributions.

Investment valuation and income recognition

Investments in mutual funds, common/collective trusts, and pooled separate funds are valued at fair value, wherever applicable, as provided by the custodian. Net (depreciation) appreciation in the value of investment funds represents the change in fair value or contract value, wherever applicable, during the year, including realized and unrealized gains and losses. 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 5 for discussion of fair value measurements.

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Investments in fully benefit-responsive investment contracts are reported at contract value. Contract value is the relevant measure for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date. Net (depreciation) appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Corrective distributions

During the years ended December 31, 2022, and December 31, 2021, corrective distributions amounted to \$5,078 (which reflect accruals for 2022 paid out in 2023) and \$NIL, respectively.

NOTE 3: INFORMATION CERTIFIED BY MID ATLANTIC TRUST COMPANY AND PRINCIPAL TRUST COMPANY ("QUALIFIED INSTITUTIONS") (UNAUDITED)

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Mid Atlantic Trust Company and Principal Trust Company ("qualified institutions"), except for comparing such information certified by Mid Atlantic Trust Company and Principal Trust Company to information included in the Plan's financial statements for the years ended December 31, 2022, and December 31, 2021, and supplemental information as of and for the year ended December 31, 2022.

	As at	
	December 31, 2022	December 31, 2021
Investments at fair value:		
Common/collective trusts	83,381	10,368
Mutual funds	4,363,211	5,027,694
Fully benefit-responsive investment contracts at contract value		
Fixed income guaranteed option	-	62,906
Investments as certified by qualified institutions (unaudited)*	4,446,592	5,100,968
Transactions during the year		
Interest and dividend income	109,065	136,339
Net (depreciation) appreciation on mutual funds	(1,057,906)	160,211
Net appreciation on pooled separate fund	-	58,662
Net appreciation from common/collective trusts	1,248	248,892

*Refer note 7 for reconciliation with Schedule H, Form 5500

NOTE 4: INVESTMENTS

A schedule of the fair value or contract value, wherever applicable, of individual investments that comprised 5% or more of the Plan's net assets available for benefits at December 31, 2022, and December 31, 2021, is as follows:

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Fund name	2022		2021	
	Amount \$	%	Amount \$	%
Blackrock LifePath Index Retirement Portfolio K	784,500	17	936,643	18
BlackRock LifePath Index 2035 Portfolio K	774,699	17	837,508	16
BlackRock LifePath Index 2030 Portfolio K	587,913	13	665,116	13
BlackRock LifePath Index 2025 Portfolio K	323,667	7	426,840	8
Vanguard Information Technology Index Fund Admiral Shares	309,292	7	396,709	8
BlackRock LifePath Index 2050 Portfolio K	263,991	6	276,286	5

During the year ended December 31, 2022, and December 31, 2021, the Plan's investments (including gains and loss on investments bought, sold, and held during the year) (depreciated) appreciated in value as follows:

	2022	2021
Interest and dividend income	109,065	136,339
Net (depreciation) appreciation on mutual funds	(1,057,906)	160,211
Net appreciation on pooled separate fund	-	58,662
Net appreciation from common/collective trusts	1,248	248,892

NOTE 5: FAIR VALUE MEASUREMENTS

The fair value measurements standard establishes a framework for measuring fair value. That framework provides a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under the standard are described below:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 – Inputs to the valuation methodology include:

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

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

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

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

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

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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. These funds are required to publish their daily net asset value (“NAV”) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Common/collective trusts: Units held in common/collective trusts (CCT) are valued using the NAV practical expedient of the CCT as reported by the issuer of the CCT. The NAV practical expedient is based on the fair value of the underlying assets owned by the CCT, minus its liabilities, and then divided by the number of units outstanding. The CCT may be redeemed at NAV daily without restrictions.

Fixed income guaranteed option: The guaranteed investment contract consists of the Principal Fixed Income Guaranteed Option and is reported at contract value which approximates fair value. Contract value represents the aggregation of contributions, plus interest, less withdrawals, if any.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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 following tables set forth by level, within the fair value hierarchy, the Plan’s assets at fair value as of December 31, 2022, and December 31, 2021:

Description	<u>December 31, 2022</u>				
	Quoted in active markets for identical assets. (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Others	Total amount \$
Common /collective trusts*	-	-	-	83,381	83,381
Mutual funds	4,363,211	-	-	-	4,363,211
Total investments	4,363,211	-	-	83,381	4,446,592

*Assets measured at NAV and therefore excluded from the fair value hierarchy.

Description	<u>December 31, 2021</u>				
	Quoted in active markets for identical assets. (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Others	Total amount \$
Common /collective trusts*	-	-	-	10,368	10,368
Mutual funds	5,027,694	-	-	-	5,027,694
Fixed income guaranteed option**	-	-	-	62,906	62,906
Total investments	5,027,694	-	-	73,274	5,100,968

*Assets measured at NAV and therefore excluded from the fair value hierarchy.

** Asset measured at contract value and therefore excluded from the fair value hierarchy.

NOTE 6: COMPOSITION AND VALUATION OF PLAN INVESTMENTS

The Plan has a fully benefit-responsive guaranteed investment contract (“GIC”) with Principal Life Insurance Company. Principal Life Insurance Company maintains the contributions in a general account. The GIC does

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not have specific underlying assets assigned, thus is considered a traditional investment contract. The GIC issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

The GIC is included in the financial statements at contract value, which approximates fair value. Contract value, as reported to the Plan by Principal Life Insurance Company, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The GIC does have a surrender charge of 5% that may be charged if the Plan terminates its interest in the contract.

The Fixed Income Guaranteed Option is a single group annuity contract with a fixed rate of interest. As a result, the average yield earned by the Plan is the yield earned (i.e., interest credited) on the group annuity contract. As of December 31, 2021, the yield earned, and net crediting interest rate was 1.50%, after deduction of plan administrative expenses.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The contract value of the guaranteed investment contract at December 31, 2022, and December 31, 2021 was \$NIL and \$62,906, respectively. Under the terms of the existing contract, the crediting interest rate is based on a formula agreed upon with the Issuer. The Principal Fixed Income Guaranteed Option may make available higher guaranteed rates. If these are available and a plan fiduciary chooses to move a plan's interest to a higher guaranteed rate, a charge of 1.50% of the plan's interest applies. If there are multiple higher guaranteed rates available, the 1.50% charge applies to each higher guaranteed rate that the plan fiduciary elects. The 1.50% charge is based on the plan's interest, and therefore, the actual fee, if deducted from participant accounts, may be higher or lower than 1.50%, depending on the plan's interest at the time the plan fiduciary chooses to move to a higher guaranteed rate and the value of each participant's account at the time of the actual movement.

Certain events limit the ability of the Plan to transact at contract value with Principal Life Insurance Company. Such events include the following:

(1) amendments to the Plan documents (including complete or partial Plan termination or merger with another Plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator does not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The Guaranteed Investment Contract does not permit Principal Life Insurance Company to terminate the agreement prior to the scheduled maturity dates without additional termination charges.

NOTE 7: RECONCILIATION OF INFORMATION CERTIFIED BY QUALIFIED INSTITUTIONS (UNAUDITED) TO FORM 5500

	2022	2021
Balance as certified by qualified institutions (<i>unaudited</i>) - refer note 3	4,446,592	5,100,968
Add: Participants' contributions receivable	13,202	24,143
Add: Notes receivable from participants	59,735	40,491
Less: Excess contributions payable	(5,078)	-
Balance as per Schedule H, form 5500	4,514,451	5,165,602

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NOTE 8: INCOME TAX STATUS

For the year ended December 31, 2022, the Plan sponsor entered into a non-standardized pre-approved profit-sharing plan adoption agreement of Paychex, Inc. (“Paychex”), *Non-Standardized Pre-Approved Profit-Sharing Plan with CODA*. Paychex received a favorable opinion letter from the Internal Revenue Service (IRS) on August 31, 2020, which stated that the form of the non-standardized pre-approved profit-sharing plan and related trust was designed in accordance with applicable sections of the Internal Revenue Code (IRC). It is the opinion of the Plan trustee and the Plan’s attorney that the Plan is in compliance with all applicable laws and regulations.

For the year ended December 31, 2021, the Plan sponsor entered into a non-standardized adoption agreement of Paychex, Inc., *Prototype Non-Standardized Profit-Sharing Plan* (“the prototype plan”). The prototype plan received a favorable opinion letter from the IRS on April 10, 2014, which stated that the prototype plan was designed in accordance with applicable sections of the IRC. The Plan has been amended since the latest determination letter.

U.S. generally accepted accounting principles require plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2022, and December 31, 2021, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 9: PARTY-IN-INTEREST TRANSACTIONS

An employee of the Group serves as a limited trustee of the Plan. The Plan investments are managed by the Mid Atlantic Trust Company (“MATC”) and Principal Trust Company (“Principal”), the custodians of the Plan. Any purchases and sales of these investments are performed in the open market at fair or contract value. MATC served as the directed trustee of the Plan for the years ended December 31, 2022, and December 31, 2021. Fees are paid by the Plan to the custodians for investment management services, for certain participant plan transaction fees, and for recordkeeping services. Investment advisory services are provided by LPL Financial, and ERISA Fiduciary Services, Inc. acts as a third-party administrator. Investment advisory fees and some third-party administrator fees were paid by the Plan. Party-in-interest transactions also include loans made to participants.

All these transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

NOTE 10: PLAN TERMINATION

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

NOTE 11: DELINQUENT PARTICIPANT CONTRIBUTIONS

During the year ended December 31, 2021, due to unintentional delays, the Company failed to deposit payroll withholdings (including loan repayments) amounting to \$370 after the time frame deemed to be within Department of Labor (“DOL”) regulations for timely remittances. The Company made contributions to the affected participant accounts to compensate those participants by remitting lost earnings during the year 2022, using the DOL guidelines for late deposits.

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NOTE 12: SUBSEQUENT EVENTS

The Plan evaluated all events and transactions that occurred after December 31, 2022, through the date the financial statements were available to be issued. Based on the evaluation, the Plan is not aware of any events or transactions that would require recognition or disclosure in the financial statements.

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Supplemental Information

Plan Sponsor: Indecomm Holdings, Inc.

Employer identification number: 36-4591558

Plan number: 001

Schedule H, Part IV, Line 4i - Schedule of assets held as of December 31, 2022**

Identity of issue, borrower, lessor, or similar party	Description including maturity date, rate of interest, collateral, par, or maturity value	Amount (\$)
Blackrock Lifepath Index Retirement Portfolio K	Mutual funds	784,500
Blackrock Lifepath Index 2035 Portfolio K	Mutual funds	774,699
Blackrock Lifepath Index 2030 Portfolio K	Mutual funds	587,913
Blackrock Lifepath Index 2025 Portfolio K	Mutual funds	323,667
Vanguard Information Technology Index Fund Admiral Shares	Mutual funds	309,292
Blackrock Lifepath Index 2050 Portfolio K	Mutual funds	263,991
Blackrock Lifepath Index 2045 Portfolio K	Mutual funds	188,217
Fidelity 500 Index	Mutual funds	182,651
Blackrock Lifepath Index 2040 Portfolio K	Mutual funds	147,362
Dodge & Cox Stock I	Mutual funds	121,690
Fidelity Mid Cap Index	Mutual funds	112,413
Blackrock Lifepath Index 2055 Portfolio K	Mutual funds	98,688
Dfa US Vector Equity I	Mutual funds	87,272
Principal Largecap Growth I R6	Mutual funds	84,892
Reliance Trust Stable Value Fd-Metlife Series 25053 Class 0	Common collective trust	83,381
Fidelity Small Cap Index	Mutual funds	76,703
American Funds the Bond Fund of America R-4	Mutual funds	53,005
American Funds New World R5	Mutual funds	52,599
Blackrock Mid Cap Growth Equity Portfolio I	Mutual funds	39,350
Blackrock Lifepath Index 2065 Portfolio K	Mutual funds	26,294
Vanguard Balanced Index Adml	Mutual funds	16,042
Vanguard Health Care Index Adml	Mutual funds	14,939
Vanguard Real Estate Index Adml	Mutual funds	9,930
Vanguard Developed Markets Index Adm	Mutual funds	5,852
Blackrock Lifepath Index 2060 Portfolio K	Mutual funds	1,250
Total investments		4,446,592

Notes receivable from Participants*

Loan notes	Interest rates range from 4.25% to 8.00%, with various maturities	59,735
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*Party-in-interest as defined by ERISA

**Other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because there is no information to report.

The above information was certified by Mid Atlantic Trust Company, to be complete and accurate to the best of their knowledge.

See Report of Independent Auditor

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Supplemental Information

Plan Sponsor: Indecomm Holdings, Inc.

Employer identification number: 36-4591558

Plan number: 001

Schedule H, Part IV, Line 4a – Schedule of delinquent participant contributions for the year ended December 31, 2022*

Participant contributions transferred late to the Plan**	Check here if late participants' loan repayments are included	Total that constitutes non-exempt prohibited transactions		Contributions pending correction in VFCP	Total fully corrected under VFCP and PTE 2002-51***
		Contributions not corrected	Contributions corrected outside VFCP		
\$370	X	-	\$370	-	-

**Refer note 11.

*Other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because there is no information to report.

*** VFCP – Voluntary Fiduciary Correction Program

*** PTE – Prohibited Transaction Exemption