

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 AUSGAR TECHNOLOGIES,INC. 401K PROFIT SHARING PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 05/01/2004
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) AUSGAR TECHNOLOGIES, INC. 10721 TREENA STREET, SUITE 100 SAN DIEGO, CA 92131	2b Employer Identification Number (EIN) 51-0465751 2c Plan Sponsor's telephone number 858-444-8232 2d Business code (see instructions) 541330

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	ELAINE M. RAMIREZ
	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		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 210
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year		6a(1) 132
a(2) Total number of active participants at the end of the plan year		6a(2) 134
b Retired or separated participants receiving benefits		6b 5
c Other retired or separated participants entitled to future benefits.....		6c 82
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 221
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 221
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 221
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 16
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: 2A 2E 2G 2J 2F 3D 2T		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply)		9b Plan benefit arrangement (check all that apply)
(1) ☒ Insurance	(1) ☐ Insurance	
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts	
(3) ☒ Trust	(3) ☒ Trust	
(4) ☐ General assets of the sponsor	(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		b General Schedules
(1) ☒ R (Retirement Plan Information)	(1) ☒ H (Financial Information)	
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) ☐ I (Financial Information – Small Plan)	
(3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(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 AUSGAR TECHNOLOGIES,INC. 401K PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 AUSGAR TECHNOLOGIES, INC.	D Employer Identification Number (EIN) 51-0465751

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 EMPOWER ANNUITY INSURANCE COMPANY OF AMERICA

(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
84-0467907	68322	336478-01	29	01/01/2022	12/31/2022

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.
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(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
--

(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	

(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** 712957**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..... **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY CONTRACT**b** Balance at the end of the previous year **7b** 1037743**c** Additions: (1) Contributions deposited during the year **7c(1)** 63750
(2) Dividends and credits **7c(2)** 0
(3) Interest credited during the year **7c(3)** 7733
(4) Transferred from separate account **7c(4)** 186748
(5) Other (specify below) **7c(5)** 32287

▶ LOAN REPAYMENT(S), FORFEITURES

(6) Total additions **7c(6)** 290518**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 1328261**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 43988
(2) Administration charge made by carrier **7e(2)** 614
(3) Transferred to separate account **7e(3)** 570703
(4) Other (specify below) **7e(4)** 0(5) Total deductions **7e(5)** 615305**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 712956

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ 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 AUSGAR TECHNOLOGIES,INC. 401K PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 AUSGAR TECHNOLOGIES, INC.	D Employer Identification Number (EIN) 51-0465751	

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
--

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

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--

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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)

EMPOWER ANNUITY INSURANCE COMPANY

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
64	RECORDKEEPER	35228	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

EMPOWER ADVISORY GROUP, LLC

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
28	INVESTMENT MGMT	18474	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SAN DIEGO PENSION CONSULTANTS INC

9665 CHESAPEAKE DR STE 201
SAN DIEGO, CA 92123

(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?
13	CONTRACT ADMIN	2250	Yes ☒ No ☐	Yes ☐ No ☒	10000	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
SAN DIEGO PENSION CONSULTANTS	13	10000

(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.
EMPOWER ANNUITY INSURANCE COMPANY 8515 EAST ORCHARD ROAD GREENWOOD VILLAGE, CO 80111	TPA ALLOWANCE PAYMENT

(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 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>AUSGAR TECHNOLOGIES,INC. 401K PROFIT SHARING PLAN</u>		B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>AUSGAR TECHNOLOGIES, INC.</u>		D Employer Identification Number (EIN) <u>51-0465751</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)	350150	175750
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants).....	1c(7)		
(8) Participant loans.....	1c(8)	333470	383600
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	15632654	14582345
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	1037743	712956
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	17354017	15854651

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	17354017	15854651
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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)	648913	
(B) Participants	2a(1)(B)	1030060	
(C) Others (including rollovers)	2a(1)(C)	80786	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1759759
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	142	
(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)	15893	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		16035
(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)	486306	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		486306
(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)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-3188635
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-926535
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	529723	
(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)		529723
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	43108	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		43108
j Total expenses. Add all expense amounts in column (b) and enter total	2j		572831
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-1499366
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: LEVITZACKS CERTIFIED PUBLIC ACCOUNT

(2) EIN: 95-3159181

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	

	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.)		X	
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.)		X	
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.)		X	
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
4e	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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?		X	
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?		X	
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.)	X		
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?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
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			

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 AUSGAR TECHNOLOGIES,INC. 401K PROFIT SHARING PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 AUSGAR TECHNOLOGIES, INC.		D Employer Identification Number (EIN) 51-0465751
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 84-0467907		
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:	14a		
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).....		14b	
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)			14c
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)			
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:	15a		
a The corresponding number for the plan year immediately preceding the current plan year.....		15b	
b The corresponding number for the second preceding plan year.....			
16 Information with respect to any employers who withdrew from the plan during the preceding plan year:	16a		
a Enter the number of employers who withdrew during the preceding plan year		16b	
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.....			
17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐			

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

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:
☐ Yes.
☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
☐ No. Other. Provide explanation _____

AUSGAR Technologies, Inc. 401(k) Profit Sharing Plan
Financial Statements and Supplemental Schedule
Years Ended December 31, 2022 and 2021



INDEPENDENT AUDITOR'S REPORT

To the Plan Committee of the
AUSGAR Technologies, Inc. 401(k) Profit Sharing Plan
San Diego, California

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

We have performed audits of the accompanying financial statements of AUSGAR Technologies, Inc. 401(k) Profit Sharing 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 2021, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained a certification from qualified institutions, Empower Annuity Insurance Company of America and Empower Trust Company LLC, for the year ended December 31, 2022, and Great-West Life & Annuity Insurance Company and Great-West Trust Company, LLC, for the year ended December 31, 2021, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.





INDEPENDENT AUDITOR'S REPORT (continued)

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

Basis for Opinion

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



INDEPENDENT AUDITOR'S REPORT (continued)

Responsibilities of Management for the Financial Statements (continued)

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 AUSGAR Technologies, Inc. 401(k) Profit Sharing 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.



INDEPENDENT AUDITOR'S REPORT
(continued)

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

- 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 AUSGAR Technologies, Inc. 401(k) Profit Sharing 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 AUSGAR Technologies, Inc. 401(k) Profit Sharing 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.



INDEPENDENT AUDITOR'S REPORT
(continued)

Supplemental Schedule Required by ERISA

The supplemental schedule of Assets (Held at End of Year) as of December 31, 2022 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the 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 schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion -

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

San Diego, California
October 11, 2023

AUSGAR Technologies, Inc. 401(k) Profit Sharing Plan
Statements of Net Assets Available for Benefits
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Investments in registered investment companies, at fair value	\$ 14,582,345	\$ 15,632,654
Guaranteed interest fund, at contract value	712,956	1,037,743
Notes receivable from participants	383,600	333,470
Company contributions receivable	<u>175,750</u>	<u>350,150</u>
Total assets	<u>15,854,651</u>	<u>17,354,017</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 15,854,651</u></u>	<u><u>\$ 17,354,017</u></u>

See accompanying notes to financial statements.

AUSGAR Technologies, Inc. 401(k) Profit Sharing Plan
Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Additions to net assets:		
Participant contributions	\$ 1,030,060	\$ 995,775
Company contributions	648,913	812,553
Rollover contributions	80,786	342,822
Interest income on participant notes	15,893	10,225
Interest and dividend income	486,448	1,135,792
Net realized and unrealized gain (loss) in fair value of investments in registered investment companies	(3,188,635)	920,431
Other income	<u>-</u>	<u>1,998</u>
Total additions (reductions)	<u>(926,535)</u>	<u>4,219,596</u>
Deductions from net assets:		
Benefits paid to participants	529,723	1,825,036
Administrative expenses	<u>43,108</u>	<u>46,828</u>
Total deductions	<u>572,831</u>	<u>1,871,864</u>
Net increase (decrease) in net assets	(1,499,366)	2,347,732
Net assets available for benefits:		
Beginning of year	<u>17,354,017</u>	<u>15,006,285</u>
End of year	<u><u>\$ 15,854,651</u></u>	<u><u>\$ 17,354,017</u></u>

See accompanying notes to financial statements.

AUSGAR Technologies, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements
Years Ended December 31, 2022 and 2021

Note 1. DESCRIPTION OF THE PLAN

AUSGAR Technologies, Inc. 401(k) Profit Sharing Plan (the “Plan”) is sponsored by AUSGAR Technologies, Inc. (the “Company”). The following description of the Plan provides only general information. Participants should refer to the Plan document for a complete description of the Plan’s provisions.

General

The Plan is a defined-contribution plan covering substantially all employees of the Company. The Plan was formed effective May 1, 2004. The Plan is subject to the Employee Retirement Income Security Act of 1974 (“ERISA”) and the provisions of the Internal Revenue Code (the “Code”). The Plan operated as a safe harbor plan for the years ended December 31, 2022 and 2021, which exempts the Plan from anti-discrimination requirements by mandating that the Company make minimum contributions to all participant accounts. The Plan is administered by trustees consisting of one or more persons appointed by the Board of Directors of the Company.

Eligibility

Employees who are at least 21 years of age are generally eligible to participate in the Plan. Individuals who are (a) union employees, (b) leased employees, (c) nonresident aliens, or (d) temporary employees are not eligible to participate in the Plan.

Contributions

Each year, participants may contribute a portion of annual compensation, subject to certain statutory limitations, and may designate their contributions as either pre-tax or Roth contributions, as defined. Participants who are age 50 or older are eligible to defer additional amounts (“catch-up contributions”) to the Plan up to the maximum allowed by the Code. Participants may also contribute amounts representing distributions from other qualified sources (“rollover contributions”).

The Plan includes a provision for Company safe harbor contributions for the years ending December 31, 2022 and 2021. The safe harbor contributions were equal to 3% of the eligible participants’ compensation. The safe harbor contributions for December 31, 2022 and 2021, were \$473,913 and \$462,403, respectively.

AUSGAR Technologies, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

(continued)

Years Ended December 31, 2022 and 2021

Note 1. DESCRIPTION OF THE PLAN (continued)

Contributions (continued)

The Company may also elect to make discretionary matching contributions and discretionary profit-sharing contributions. The amount is determined each year. For the years ended December 31, 2022 and 2021, the Company made profit-sharing contributions, net of forfeitures, of \$175,000 and \$350,150, respectively. There were no discretionary matching contributions made for 2022 or 2021.

Vesting

Participants are immediately vested in their own contributions and the Company's safe harbor contributions, and the earnings or losses thereon. Vesting in the Company's discretionary matching and profit-sharing portion of their accounts is based on continuous years of service, as defined in the Plan, according to the following schedule:

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

A participant is 100% vested after six years of credited service, attainment of normal retirement age, death, or disability.

Participant Accounts

Each participant's account is credited with the participant's contributions, the Company's safe harbor contributions, discretionary matching contributions, and discretionary profit-sharing contributions. The allocation of Company profit-sharing contributions is determined by the Company subject to a general non-discrimination test. Each participant has an individual investment account and is credited with the earnings from that account.

Administrative charges related to participant loans and distributions are deducted directly from the transacting participant's account.

AUSGAR Technologies, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

(continued)

Years Ended December 31, 2022 and 2021

Note 1. DESCRIPTION OF THE PLAN (continued)

Benefits

Upon termination of service, attainment of normal retirement age, disability or death, the participant will receive the value of the vested interest in his or her account as a lump-sum distribution or other distribution methods elected by the participant. Participants may also be eligible to request a distribution from their vested portion of their elective deferral and Roth contribution accounts in the event of undue financial hardship subject to certain conditions and limitations as defined in the Plan.

Notes Receivable from Participants

Participants may borrow against their accounts a minimum of \$1,000 up to a maximum, generally equal to the lesser of 50% of their vested account balance or \$50,000, reduced by the highest outstanding loan balance in the participant's account during the prior twelve-month period. Participants may have only one loan outstanding at a time. Loan terms may not exceed 5 years unless the loan is to be used to acquire the principal residence of the participant, for which the loan term may not exceed 30 years. Loans are secured by the participant's vested account balance and bear a reasonable rate of interest determined by the Plan administrator based on prevailing interest rates by a person in the business of lending money for loans which would be made under similar circumstances. The interest rate is fixed for the duration of the loan. Interest rates on outstanding participant loans ranged from 4.25% to 7.25% at December 31, 2022 and 4.25% to 6.50% at December 31, 2021.

Investments

The Plan allows participants to direct their account balance to any combination of a variety of investment funds. The number of such funds and the type of investments therein may be changed at any time by the Plan. Participants may change their investment options at any time.

Forfeitures

Forfeitures of non-vested Company contributions may be used to pay administrative expenses or reduce the Company's contributions. Forfeitures of \$16,568 and \$14,667 were used to reduce Company contributions in 2022 and 2021, respectively. The balance in the forfeitures account was \$1,955 and \$1,442, as of December 31, 2022 and 2021.

AUSGAR Technologies, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

(continued)

Years Ended December 31, 2022 and 2021

Note 1. DESCRIPTION OF THE PLAN (continued)

Administrative Expenses

Certain administrative expenses of the Plan are paid by the Company.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared using the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

Use of Estimates

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

Investment Valuation and Income Recognition

Investments in registered investment companies are valued at fair value based on the net asset value of shares held by the Plan at year end.

Investments in the guaranteed interest fund are stated at contract value as estimated by the custodian. Contract value is the relevant measurement attribute for that 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 would receive if they were to initiate permitted transactions under the terms of the Plan.

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

AUSGAR Technologies, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

(continued)

Years Ended December 31, 2022 and 2021

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus accrued but unpaid interest. Delinquent participant loans are reclassified as a distribution based upon the terms of the plan document.

Payment of Benefits

Benefits are recorded when paid.

Note 3. FAIR VALUE MEASUREMENTS

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

Level 1 Fair Value Measurements

Fair values are based on publicly quoted prices in active markets for identical assets or liabilities. The fair value of investments in registered investment companies is based on the publicly quoted net asset value of the shares held by the Plan at year-end.

Level 2 Fair Value Measurements

Fair values are based on observable inputs other than publicly quoted prices in active markets for identical assets.

Level 3 Fair Value Measurements

Fair values are based on unobservable inputs used for valuing the asset.

AUSGAR Technologies, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

(continued)

Years Ended December 31, 2022 and 2021

Note 3. FAIR VALUE MEASUREMENTS (continued)

Fair Value Measurements as of December 31, 2022 Using:

	Level 1	Level 2	Level 3	Total
Investments in registered investment companies	\$14,582,345	\$ -	\$ -	\$14,582,345
Total investments measured at fair value	<u>\$14,582,345</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$14,582,345</u>

Fair Value Measurements as of December 31, 2021 Using:

	Level 1	Level 2	Level 3	Total
Investments in registered investment companies	\$15,632,654	\$ -	\$ -	\$15,632,654
Total investments measured at fair value	<u>\$15,632,654</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$15,632,654</u>

Note 4. INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan holds a group annuity contract with Empower Annuity Insurance Company of America. The Guaranteed Interest Fund is a general account product. The methodology for calculating the interest crediting rate is based on the earnings of the underlying assets in the entire medium-long term new portfolio compared to the minimum interest credit rate, as stated in the contract, and prevailing market conditions. Interest crediting rate is reset quarterly. The actual average yield earned by the Plan was 1.16% in 2022 and 1.15% in 2021.

AUSGAR Technologies, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

(continued)

Years Ended December 31, 2022 and 2021

Note 4. INVESTMENT CONTRACT WITH INSURANCE COMPANY (continued)

As described in Note 2, because the investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the investment contract. Contract value, as reported to the Plan by Empower Annuity Insurance Company of America, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer all or a portion of their investment at contract value. Certain events limit the ability of the Plan to transact at contract value with the issuer. 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 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 of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under Employee Retirement Income Security Act of 1974. 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.

Note 5. INFORMATION PREPARED AND CERTIFIED BY QUALIFIED INSTITUTIONS

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by Empower Annuity Insurance Company of America and Empower Trust Company, LLC, for the year ended December 31, 2022 and by Great-West Life & Annuity Insurance Company and Great-West Trust Company, LLC, for the year ended December 31, 2021.

	2022	2021
Investments in registered investment companies	\$ 14,582,345	\$ 15,632,654
Guaranteed interest fund	712,956	1,037,743
Notes receivable from participants	383,600	333,470
Interest income on participant notes	15,893	10,225
Interest and dividend income	486,448	1,135,792
Net realized and unrealized gain (loss) in fair value of investments in registered investment companies	(3,188,635)	920,431

AUSGAR Technologies, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

(continued)

Years Ended December 31, 2022 and 2021

Note 6. PARTY-IN-INTEREST

The Company pays certain administrative costs of the Plan. The Company is the sponsor of the Plan and, therefore, these transactions qualify as exempt party-in-interest transactions. The most significant of these costs paid by the Company are the salaries for the employees responsible for plan administration and fees paid to a third-party administrator.

Empower Annuity Insurance Company of America and Empower Trust Company, LLC, for the year ended December 31, 2022, and Great-West Life & Annuity Insurance Company and Great-West Trust Company, LLC, for the year ended December 31, 2021, function as custodian and investment manager, respectively, for the Plan assets, disburse benefit payments, and execute all investment transactions. As a result, certain investment transactions qualify as party-in-interest transactions.

Note 7. PLAN TERMINATION

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

Note 8. TAX STATUS

The Plan is operated pursuant to a prototype non-standardized 401(k) plan offered by CCH Inc. The prototype plan received a determination letter from the Internal Revenue Service ("IRS") dated June 30, 2020 indicating that the Plan is designed in accordance with applicable sections of the Code. Although the Plan has been amended since receipt of the determination letter, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code and therefore believes that the Plan is qualified and the related trust is tax-exempt. No provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability for an uncertain position if it is not more likely than not that the position would 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, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2019.

AUSGAR Technologies, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

(continued)

Years Ended December 31, 2022 and 2021

Note 9. RISKS AND UNCERTAINTIES

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

Note 10. SUBSEQUENT EVENTS

Subsequent events were evaluated for accrual and disclosure through October 11, 2023, which is the date the 2022 financial statements were available to be issued.

SUPPLEMENTAL SCHEDULE

Schedule of Assets (Held at End of Year)
Attachment to Schedule H (Form 5500) - Line 4, Item I (Part IV)
Plan Name: AUSGAR Technologies, Inc., 401(k) Profit Sharing Plan
Plan Year: 1/1/2022- 12/31/2022
EIN: 51-0465751
Plan No: 001

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	AMERICAN FUNDS 2010 TRGT DATE RETIRE R6	Mutual Funds	\$ -	\$ 1,621
	AMERICAN FUNDS 2015 TRGT DATE RETIRE R6	Mutual Funds	\$ -	\$ 1,610
	AMERICAN FUNDS 2020 TRGT DATE RETIRE R6	Mutual Funds	\$ -	\$ 2,302
	AMERICAN FUNDS 2025 TRGT DATE RETIRE R6	Mutual Funds	\$ -	\$ 4,986
	AMERICAN FUNDS 2030 TRGT DATE RETIRE R6	Mutual Funds	\$ -	\$ 372,175
	AMERICAN FUNDS 2035 TRGT DATE RETIRE R6	Mutual Funds	\$ -	\$ 80,907
	AMERICAN FUNDS 2040 TRGT DATE RETIRE R6	Mutual Funds	\$ -	\$ 20,665
	AMERICAN FUNDS 2045 TRGT DATE RETIRE R6	Mutual Funds	\$ -	\$ 31,582
	AMERICAN FUNDS 2050 TRGT DATE RETIRE R6	Mutual Funds	\$ -	\$ 3,046
	AMERICAN FUNDS 2055 TRGT DATE RETIRE R6	Mutual Funds	\$ -	\$ 37,067
	AMERICAN FUNDS 2060 TRGT DATE RETIRE R6	Mutual Funds	\$ -	\$ 3,026
	VANGUARD TARGET RETIREMENT INCOME INV	Mutual Funds	\$ -	\$ 264,674
	VANGUARD TARGET RETIREMENT 2025 INV	Mutual Funds	\$ -	\$ 177,213
	VANGUARD TARGET RETIREMENT 2030 INV	Mutual Funds	\$ -	\$ 1,172,705
	VANGUARD TARGET RETIREMENT 2035 INV	Mutual Funds	\$ -	\$ 879,291
	VANGUARD TARGET RETIREMENT 2040 INV	Mutual Funds	\$ -	\$ 348,496
	VANGUARD TARGET RETIREMENT 2045 INV	Mutual Funds	\$ -	\$ 579,135
	VANGUARD TARGET RETIREMENT 2050 INV	Mutual Funds	\$ -	\$ 555,845
	VANGUARD TARGET RETIREMENT 2055 INV	Mutual Funds	\$ -	\$ 40,076
	VANGUARD TARGET RETIREMENT 2060 INV	Mutual Funds	\$ -	\$ 90,100
	AMERICAN FUNDS NEW WORLD R6	Mutual Funds	\$ -	\$ 86,085
	AMERICAN FUNDS SMALLCAP WORLD R6	Mutual Funds	\$ -	\$ 26,176
	FIRST EAGLE GLOBAL R3	Mutual Funds	\$ -	\$ 4,272
	MFS INTERNATIONAL EQUITY R6	Mutual Funds	\$ -	\$ 1,304,744
	VANGUARD TOTAL WORLD STOCK INDEX ADMIRAL	Mutual Funds	\$ -	\$ 127,833
	BLACKROCK HEALTH SCIENCES OPFS INSTL	Mutual Funds	\$ -	\$ 240,781
	COHEN & STEERS REAL ESTATE SECURITIES Z	Mutual Funds	\$ -	\$ 214,574
	COLUMBIA SELIGMAN TECH & INFORMATION I2	Mutual Funds	\$ -	\$ 573,640
	FRANKLIN UTILITIES ADV	Mutual Funds	\$ -	\$ 104,387
	AB SMALL CAP GROWTH Z	Mutual Funds	\$ -	\$ 17,970
	UNDISCOVERED MGRS BEHAVIORAL VALUE R6	Mutual Funds	\$ -	\$ 33,491
	VANGUARD SMALL CAP INDEX ADM	Mutual Funds	\$ -	\$ 594,533
	EATON VANCE ATLANTA CAPITAL SMID-CAP R6	Mutual Funds	\$ -	\$ 374,426
	VANGUARD MID CAP INDEX FUND - ADMIRAL	Mutual Funds	\$ -	\$ 525,134
	VICTORY SYCAMORE ESTABLISHED VALUE R	Mutual Funds	\$ -	\$ 247,965
	AMERICAN FUNDS AMERICAN MUTUAL R5E	Mutual Funds	\$ -	\$ 113,830
	PARNASSUS VALUE EQUITY INVESTOR	Mutual Funds	\$ -	\$ 428,858
	VANGUARD 500 INDEX ADMIRAL	Mutual Funds	\$ -	\$ 2,395,317
	JANUS HENDERSON BALANCED I	Mutual Funds	\$ -	\$ 379,844
	VANGUARD WELLESLEY INCOME ADM	Mutual Funds	\$ -	\$ 493,170
	LORD ABBETT HIGH YIELD R4	Mutual Funds	\$ -	\$ 131,550
	PIMCO INCOME A	Mutual Funds	\$ -	\$ 445,397
	PGIM TOTAL RETURN BOND Z	Mutual Funds	\$ -	\$ 400,531
	VANGUARD INTERM-TERM BOND INDEX ADM	Mutual Funds	\$ -	\$ 651,314
*	GUARANTEED INTEREST FUND	Guaranteed Interest Contract	\$ -	\$ 712,956
	PARTICIPANT LOANS	Interest Rates (4.25-7.25%)	\$ -	\$ 383,600
	*Represents a party-in-interest to the Plan for which a statutory exemption exists.			

TRANSACTIONS FOR REVIEW (5% REPORTABLE)

AUSGAR Technologies, Inc. 401(k) Profit Sharing Plan

01-JAN-22 to 31-DEC-22

23-JAN-23 13:14:36

INVESTMENT OPTION	PURCHASE AMOUNT	PURCHASE UNITS/SHARES	PURCHASE COUNT	SALES AMOUNT	SALES UNITS/SHARES	SALES COUNT	COST OF SALES	TRANSACTION DATE
3GWGIF	20,379.63	0.000000	67	(18,106.82)	0.000000	1	(18,106.82)	SERIES
1RFTTX	818.06	71.382552	62	(2.52)	(0.222309)	15	(2.71)	SERIES
1RFJTX	821.87	68.352234	62	(2.50)	(0.210156)	15	(2.71)	SERIES
1RRCTX	1,059.80	80.885162	95	(3.76)	(0.290597)	33	(4.09)	SERIES
1RFDTX	964.96	67.179734	68	(9.97)	(0.687583)	51	(9.78)	SERIES
1RFETX	69,569.69	4,455.108637	434	(3,931.18)	(231.244466)	191	(3,992.00)	SERIES
1RFFTX	32,652.17	1,912.636991	379	313.29	18.825905	465	318.23	SERIES
1RFGTX	7,231.70	410.417780	209	(31.23)	(1.761210)	287	(30.91)	SERIES
1RFHTX	10,037.19	545.836825	146	(65.01)	(3.583397)	39	(64.58)	SERIES
1RFITX	1,727.32	97.549900	62	(4.74)	(0.268546)	15	(5.42)	SERIES
1RFKTX	9,522.57	434.480672	193	(67.58)	(3.026756)	457	(66.88)	SERIES
1RFUTX	1,702.31	113.900163	62	(4.72)	(0.317606)	15	(5.40)	SERIES
1VTINX	28,960.85	2,245.373546	94	(821.35)	(63.856539)	44	(885.34)	SERIES
1VTWNX	0.00	0.000000	0	(6,549.62)	(241.755528)	10	(7,104.68)	SERIES
1VTVVX	19,863.49	1,121.964203	169	(12,549.69)	(712.050121)	139	(12,462.47)	SERIES
1VTHRX	169,447.58	5,086.986352	656	(17,749.79)	(516.506968)	157	(21,199.64)	SERIES
1VTHX	136,721.17	6,581.993898	760	(116,170.27)	(5,754.919883)	237	(121,103.75)	SERIES
1VFORX	88,203.50	2,398.791149	580	(18,007.35)	(458.629164)	248	(18,346.94)	SERIES
1VTIVX	54,144.63	2,222.876104	379	(75,211.40)	(3,122.983874)	367	(76,338.23)	SERIES
1VFIFX	75,372.84	1,867.602521	375	(19,404.67)	(543.461699)	377	(20,427.89)	SERIES
1VFFVX	13,958.73	301.706810	163	(21,093.00)	(430.118005)	213	(24,037.46)	SERIES
1VTTSX	29,309.78	696.595050	184	(172.59)	(4.167075)	121	(179.84)	SERIES
1RNWGX	8,012.99	113.474543	211	(160.77)	(2.138830)	434	(193.17)	SERIES
1RLLGX	75,402.36	1,170.384945	3835	(104,490.42)	(1,684.605212)	4937	(125,265.55)	SERIES
1EARGX	34,442.99	598.415683	421	(30,501.63)	(524.678640)	1495	(30,196.88)	SERIES
1FEGRX	9,042.92	140.160093	1368	(55,778.83)	(923.389297)	2783	(60,559.81)	SERIES
1MIEIX	1,334,841.08	50,060.705500	6753	(99,199.82)	(3,694.529825)	8555	(98,300.05)	SERIES
1TIVFX	144,831.13	8,365.423940	2716	(1,175,506.56)	(79,558.814471)	5577	(1,342,821.23)	SERIES
1VTWAX	175,950.69	5,277.244021	6163	(449,733.68)	(14,302.946767)	7955	(440,457.34)	SERIES
1SHSSX	46,897.20	676.300610	746	(134,099.33)	(1,864.639859)	1050	(108,447.43)	SERIES
1CSZIX	203,343.51	10,761.811699	10776	(84,435.71)	(4,825.148671)	9264	(90,826.11)	SERIES
1CCOYX	623,021.65	6,095.087233	499	(756.02)	(7.429402)	507	(766.32)	SERIES
1SCMIX	283,859.65	2,109.412614	364	(567,231.52)	(5,463.973904)	587	(632,775.40)	SERIES
1FRUAX	154,245.68	7,442.386273	177	(55,111.85)	(2,651.806198)	272	(54,786.81)	SERIES
1FUFRX	82,022.58	3,649.466681	119	(144,887.70)	(7,012.458778)	159	(147,341.82)	SERIES
1QUAYX	68,199.87	1,305.079122	2875	(49,937.82)	(962.065828)	2977	(50,606.96)	SERIES
1QUAZX	21,869.36	309.582202	2579	(47,376.85)	(842.683401)	2780	(72,457.24)	SERIES
1UBVFX	44,505.94	540.706806	5264	(27,725.60)	(351.284938)	6167	(29,182.39)	SERIES
1VSMAX	230,852.70	2,589.629328	8892	(99,414.27)	(1,034.649701)	8627	(93,253.75)	SERIES
1EAASX	377,431.50	13,142.717896	945	(5,030.60)	(164.343642)	756	(4,706.08)	SERIES
1ERASX	16,171.57	416.459632	590	(322,053.70)	(9,612.097778)	348	(306,020.91)	SERIES
1VIMAX	234,023.08	884.661603	8640	(92,722.08)	(371.635258)	7563	(100,500.35)	SERIES
1GETGX	267,931.25	6,223.918898	5710	(25,656.47)	(574.217150)	4788	(24,510.20)	SERIES
1VEVRX	49,439.51	1,012.570471	2696	(115,247.73)	(2,622.501929)	2519	(125,909.56)	SERIES
1RMFHX	240,814.31	5,121.813563	3813	(132,270.17)	(2,768.010613)	5973	(129,787.79)	SERIES
1RMFGX	46,998.69	900.943013	2808	(253,241.85)	(5,282.734530)	4943	(280,812.55)	SERIES
1PARWX	485,707.71	11,269.174375	4987	(78,364.25)	(1,795.840129)	5760	(77,745.13)	SERIES
1PPFWX	46,547.60	910.431446	2112	(506,389.83)	(11,450.629195)	5181	(507,067.16)	SERIES
1VFIAX	725,196.29	1,885.037037	10427	(170,526.55)	(436.558984)	13133	(157,666.61)	SERIES
1JBALX	447,216.98	11,988.698472	3537	(69,706.63)	(1,894.511878)	3023	(72,437.92)	SERIES
1JABNX	67,273.99	1,596.169426	1815	(379,600.91)	(10,250.390175)	607	(383,538.02)	SERIES
1VWIAX	230,164.81	3,627.332318	8489	(57,180.87)	(921.602945)	7415	(61,599.34)	SERIES
1LHYSX	146,793.00	23,413.474080	4882	(11,590.24)	(1,883.232000)	3845	(11,808.01)	SERIES

TRANSACTIONS FOR REVIEW (5% REPORTABLE)

AUSGAR Technologies, Inc. 401(k) Profit Sharing Plan

01-JAN-22 to 31-DEC-22

23-JAN-23 13:14:36

INVESTMENT OPTION	PURCHASE AMOUNT	PURCHASE UNITS/SHARES	PURCHASE COUNT	SALES AMOUNT	SALES UNITS/SHARES	SALES COUNT	COST OF SALES	TRANSACTION DATE
1LHYVX	28,287.47	4,006.160981	2965	(123,951.11)	(19,524.814462)	2350	(142,662.28)	SERIES
1PONAX	516,068.02	48,719.903331	1424	(60,685.69)	(5,686.349897)	2267	(60,258.40)	SERIES
1PIMIX	53,767.61	4,728.835021	3072	(538,914.24)	(50,531.687802)	3442	(601,405.39)	SERIES
1PDBZX	55,870.25	4,365.196665	1512	(21,206.61)	(1,714.819021)	1413	(23,240.07)	SERIES
1VBILX	437,900.44	40,751.333924	11900	(246,485.14)	(23,341.640430)	12692	(276,442.98)	SERIES
1GWGIF	262,405.14	0.000000	3344	(597,197.69)	0.000000	4131	(597,197.69)	SERIES

5% TRANSACTIONS

1MIEIX	1,031,261.78	38,783.820225	270	0.00	0.000000	0	0.00	16-JUN-22
1TIVFX	0.00	0.000000	0	(1,031,261.78)	(71,072.489228)	270	(1,190,712.33)	16-JUN-22

LEGEND

INVESTMENT OPTION:

3GWGIF	Guaranteed Interest Fund	1RFTTX	American Funds 2010 Trgt Date Retire R6
1RFJTX	American Funds 2015 Trgt Date Retire R6	1RRCTX	American Funds 2020 Trgt Date Retire R6
1RFDTX	American Funds 2025 Trgt Date Retire R6	1RFETX	American Funds 2030 Trgt Date Retire R6
1RFFTX	American Funds 2035 Trgt Date Retire R6	1RFGTX	American Funds 2040 Trgt Date Retire R6
1RFHTX	American Funds 2045 Trgt Date Retire R6	1RFITX	American Funds 2050 Trgt Date Retire R6
1RFKTX	American Funds 2055 Trgt Date Retire R6	1RFUTX	American Funds 2060 Trgt Date Retire R6
1VTINX	Vanguard Target Retirement Income Inv	1VTWNX	Vanguard Target Retirement 2020 Inv
1VTTVX	Vanguard Target Retirement 2025 Inv	1VTHRX	Vanguard Target Retirement 2030 Inv
1VTTHX	Vanguard Target Retirement 2035 Inv	1VFORX	Vanguard Target Retirement 2040 Inv
1VTIVX	Vanguard Target Retirement 2045 Inv	1VFIFX	Vanguard Target Retirement 2050 Inv
1VFFVX	Vanguard Target Retirement 2055 Inv	1VTTSX	Vanguard Target Retirement 2060 Inv
1RNWGX	American Funds New World R6	1RLLGX	American Funds SMALLCAP World R6
1EARGX	First Eagle Global R3	1FEGRX	First Eagle Global R6
1MIEIX	MFS International Equity R6	1TIVFX	Tocqueville International Value
1VTWAX	Vanguard Total World Stock Index Admiral	1SHSSX	BlackRock Health Sciences Opps Instl
1CSZIX	Cohen & Steers Real Estate Securities Z	1CCOYX	Columbia Seligman Tech & Information I3
1SCMIX	Columbia Seligman Tech & Information I2	1FRUAX	Franklin Utilities Adv
1FUFRX	Franklin Utilities R6	1QUAYX	AB Small Cap Growth Adv
1QUAZX	AB Small Cap Growth Z	1UBVFX	Undiscovered Mgrs Behavioral Value R6
1VSMAX	Vanguard Small Cap Index Adm	1EAASX	Eaton Vance Atlanta Capital SMID-Cap A
1ERASX	Eaton Vance Atlanta Capital SMID-Cap R6	1VIMAX	Vanguard Mid Cap Index Fund - Admiral
1GETGX	Victory Sycamore Established Value R	1VEVRX	Victory Sycamore Established Value R6
1RMFHX	American Funds American Mutual R5E	1RMFGX	American Funds American Mutual R6
1PARWX	Parnassus Value Equity Investor	1PPFWX	Parnassus Endeavor Institutional
1VFIAX	Vanguard 500 Index Admiral	1JBALX	Janus Henderson Balanced I
1JABNX	Janus Henderson Balanced N	1VWIAX	Vanguard Wellesley Income Adm
1LHYSX	Lord Abbett High Yield R4	1LHYVX	Lord Abbett High Yield R6
1PONAX	PIMCO Income A	1PIMIX	PIMCO Income Instl
1PDBZX	PGIM Total Return Bond Z	1VBILX	Vanguard Interm-Term Bond Index Adm
1GWGIF	Guaranteed Interest Fund		

Schedule of Assets (Held at End of Year)
Attachment to Schedule H (Form 5500) - Line 4, Item I (Part IV)
Plan Name: AUSGAR Technologies, Inc., 401(k) Profit Sharing Plan
Plan Year: 1/1/2022- 12/31/2022
EIN: 51-0465751
Plan No: 001

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	AMERICAN FUNDS 2010 TRGT DATE RETIRE R6	Mutual Funds	\$ -	\$ 1,621
	AMERICAN FUNDS 2015 TRGT DATE RETIRE R6	Mutual Funds	\$ -	\$ 1,610
	AMERICAN FUNDS 2020 TRGT DATE RETIRE R6	Mutual Funds	\$ -	\$ 2,302
	AMERICAN FUNDS 2025 TRGT DATE RETIRE R6	Mutual Funds	\$ -	\$ 4,986
	AMERICAN FUNDS 2030 TRGT DATE RETIRE R6	Mutual Funds	\$ -	\$ 372,175
	AMERICAN FUNDS 2035 TRGT DATE RETIRE R6	Mutual Funds	\$ -	\$ 80,907
	AMERICAN FUNDS 2040 TRGT DATE RETIRE R6	Mutual Funds	\$ -	\$ 20,665
	AMERICAN FUNDS 2045 TRGT DATE RETIRE R6	Mutual Funds	\$ -	\$ 31,582
	AMERICAN FUNDS 2050 TRGT DATE RETIRE R6	Mutual Funds	\$ -	\$ 3,046
	AMERICAN FUNDS 2055 TRGT DATE RETIRE R6	Mutual Funds	\$ -	\$ 37,067
	AMERICAN FUNDS 2060 TRGT DATE RETIRE R6	Mutual Funds	\$ -	\$ 3,026
	VANGUARD TARGET RETIREMENT INCOME INV	Mutual Funds	\$ -	\$ 264,674
	VANGUARD TARGET RETIREMENT 2025 INV	Mutual Funds	\$ -	\$ 177,213
	VANGUARD TARGET RETIREMENT 2030 INV	Mutual Funds	\$ -	\$ 1,172,705
	VANGUARD TARGET RETIREMENT 2035 INV	Mutual Funds	\$ -	\$ 879,291
	VANGUARD TARGET RETIREMENT 2040 INV	Mutual Funds	\$ -	\$ 348,496
	VANGUARD TARGET RETIREMENT 2045 INV	Mutual Funds	\$ -	\$ 579,135
	VANGUARD TARGET RETIREMENT 2050 INV	Mutual Funds	\$ -	\$ 555,845
	VANGUARD TARGET RETIREMENT 2055 INV	Mutual Funds	\$ -	\$ 40,076
	VANGUARD TARGET RETIREMENT 2060 INV	Mutual Funds	\$ -	\$ 90,100
	AMERICAN FUNDS NEW WORLD R6	Mutual Funds	\$ -	\$ 86,085
	AMERICAN FUNDS SMALLCAP WORLD R6	Mutual Funds	\$ -	\$ 26,176
	FIRST EAGLE GLOBAL R3	Mutual Funds	\$ -	\$ 4,272
	MFS INTERNATIONAL EQUITY R6	Mutual Funds	\$ -	\$ 1,304,744
	VANGUARD TOTAL WORLD STOCK INDEX ADMIRAL	Mutual Funds	\$ -	\$ 127,833
	BLACKROCK HEALTH SCIENCES OPFS INSTL	Mutual Funds	\$ -	\$ 240,781
	COHEN & STEERS REAL ESTATE SECURITIES Z	Mutual Funds	\$ -	\$ 214,574
	COLUMBIA SELIGMAN TECH & INFORMATION I2	Mutual Funds	\$ -	\$ 573,640
	FRANKLIN UTILITIES ADV	Mutual Funds	\$ -	\$ 104,387
	AB SMALL CAP GROWTH Z	Mutual Funds	\$ -	\$ 17,970
	UNDISCOVERED MGRS BEHAVIORAL VALUE R6	Mutual Funds	\$ -	\$ 33,491
	VANGUARD SMALL CAP INDEX ADM	Mutual Funds	\$ -	\$ 594,533
	EATON VANCE ATLANTA CAPITAL SMID-CAP R6	Mutual Funds	\$ -	\$ 374,426
	VANGUARD MID CAP INDEX FUND - ADMIRAL	Mutual Funds	\$ -	\$ 525,134
	VICTORY SYCAMORE ESTABLISHED VALUE R	Mutual Funds	\$ -	\$ 247,965
	AMERICAN FUNDS AMERICAN MUTUAL R5E	Mutual Funds	\$ -	\$ 113,830
	PARNASSUS VALUE EQUITY INVESTOR	Mutual Funds	\$ -	\$ 428,858
	VANGUARD 500 INDEX ADMIRAL	Mutual Funds	\$ -	\$ 2,395,317
	JANUS HENDERSON BALANCED I	Mutual Funds	\$ -	\$ 379,844
	VANGUARD WELLESLEY INCOME ADM	Mutual Funds	\$ -	\$ 493,170
	LORD ABBETT HIGH YIELD R4	Mutual Funds	\$ -	\$ 131,550
	PIMCO INCOME A	Mutual Funds	\$ -	\$ 445,397
	PGIM TOTAL RETURN BOND Z	Mutual Funds	\$ -	\$ 400,531
	VANGUARD INTERM-TERM BOND INDEX ADM	Mutual Funds	\$ -	\$ 651,314
*	GUARANTEED INTEREST FUND	Guaranteed Interest Contract	\$ -	\$ 712,956
	PARTICIPANT LOANS	Interest Rates (4.25-7.25%)	\$ -	\$ 383,600
	*Represents a party-in-interest to the Plan for which a statutory exemption exists.			