

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 VERTELLUS 401(K) DEFERRED SAVINGS PLAN	1b Three-digit plan number (PN) ▶ 006
	1c Effective date of plan 07/01/1987
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) VERTELLUS HOLDINGS LLC. 201 N. ILLINOIS STREET, STE. 1800 INDIANAPOLIS, IN 46204	2b Employer Identification Number (EIN) 81-3767219 2c Plan Sponsor's telephone number 317-248-6518 2d Business code (see instructions) 325900

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	AARON CAMPBELL
	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		5 792
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) 572
a(2) Total number of active participants at the end of the plan year		6a(2) 567
b Retired or separated participants receiving benefits		6b 12
c Other retired or separated participants entitled to future benefits.....		6c 248
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 827
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 1
f Total. Add lines 6d and 6e		6f 828
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 799
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2J 2K 2S 2T 2E 2F 2G 3D 2R		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 0 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 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 VERTELLUS 401(K) DEFERRED SAVINGS PLAN	B Three-digit plan number (PN) ▶	006
C Plan sponsor's name as shown on line 2a of Form 5500 VERTELLUS HOLDINGS LLC.	D Employer Identification Number (EIN) 81-3767219	

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
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 64 65	RECORDKEEPER	61853	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

GLOBAL RETIREMENT PARTNERS LLC

47-1411118

(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?
27	ADVISOR	60000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

STRATEGIC ADVISORS, INC.

04-2654524

(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?
27	ADVISOR	25513	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
HCM INCOME PLUS FUNDINVESTOR 1145 HEMBREE ROAD ROSWELL, GA 30076	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
HCM DIVIDEND SECTOR PLUS FUND INVE 1145 HEMBREE ROAD ROSWELL, GA 30076	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
HCM TACTICAL GROWTH FUND INVESTOR 1145 HEMBREE ROAD ROSWELL, GA 30076	0.40%	

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
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(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>VERTELLUS 401(K) DEFERRED SAVINGS PLAN</u>		B Three-digit plan number (PN) <u>006</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>VERTELLUS HOLDINGS LLC.</u>		D Employer Identification Number (EIN) <u>81-3767219</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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	79975	173174
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	8851923	7549657
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants).....	1c(7)	0	0
(8) Participant loans.....	1c(8)	1394547	1566269
(9) Value of interest in common/collective trusts.....	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts.....	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	108503417	86591737
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
(15) Other	1c(15)	0	258335

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	118829862	96139172

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
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	118829862	96139172
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	3118233	
(B) Participants	2a(1)(B)	5158952	
(C) Others (including rollovers)	2a(1)(C)	2375719	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		10652904

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	103986	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	65966	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		169952

(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	2053404	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2053404

(3) Rents	2b(3)		0
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(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)	0	
(B) Other	2b(5)(B)	0	
(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)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-21640906
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		-8764646
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	17047397	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		17047397
f Corrective distributions (see instructions)	2f		7687
g Certain deemed distributions of participant loans (see instructions)	2g		60072
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	25513	
(4) Other	2i(4)	121853	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		147366
j Total expenses. Add all expense amounts in column (b) and enter total	2j		17262522
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-26027168
l Transfers of assets:			
(1) To this plan	2l(1)		3336478
(2) From this plan	2l(2)		0

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: VONLEHMAN AND COMPANY

(2) EIN: 31-0905417

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		35353

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n		X	

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

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan VERTELLUS 401(K) DEFERRED SAVINGS PLAN		B Three-digit plan number (PN) ► 006
C Plan sponsor's name as shown on line 2a of Form 5500 VERTELLUS HOLDINGS LLC.		D Employer Identification Number (EIN) 81-3767219
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-6568107		
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 _____



Vertellus

401(k) Deferred Savings Plan

December 31, 2022

Financial Statements and Independent Auditors' Report
Including Supplementary Schedules

**VERTELLUS
401(k) DEFERRED SAVINGS PLAN
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INDEPENDENT AUDITORS' REPORT

The Trustees of
Vertellus 401(k) Deferred Savings Plan
Indianapolis, Indiana

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

We have performed audits of the financial statements of Vertellus 401(k) Deferred Savings 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 audit of Vertellus 401(k) Deferred Savings 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 certifications from a qualified institution as of and for the years ended December 31, 2022 and 2021, stating that the certified investment information, as described in the Certified Investments note to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditors' 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Vertellus 401(k) Deferred Savings Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.



Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Vertellus 401(k) Deferred Savings Plan's ability to continue as a going concern within 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.

Auditors' 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Vertellus 401(k) Deferred Savings 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 Vertellus 401(k) Deferred Savings 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.

Supplementary Schedules Required by ERISA

The supplementary schedules, as noted in the table of contents, together referred to as “supplementary information”, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplementary schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplementary schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

VonLehman & Company Inc.

Indianapolis, Indiana
October 8, 2023

VERTELLUS
401(k) DEFERRED SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2022	2021
ASSETS		
Investments at Fair Value		
Money Market Funds	\$ 7,549,657	\$ 8,851,923
Mutual Funds	86,591,737	108,503,417
Self-Directed Brokerage Accounts	<u>258,335</u>	<u>-</u>
Total Investments at Fair Value	94,399,729	117,355,340
Notes Receivable From Participants	1,566,269	1,394,547
Contributions Receivable		
Employer Contributions	<u>173,174</u>	<u>79,975</u>
Net Assets Available for Benefits	<u><u>\$ 96,139,172</u></u>	<u><u>\$ 118,829,862</u></u>

See accompanying notes.

VERTELLUS
401(k) DEFERRED SAVINGS PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Years Ended December 31,	
	2022	2021
Additions to Net Assets Attributed to		
Investment Income		
Net Appreciation in Fair Value of Investments	\$ -	\$ 11,887,886
Interest and Dividends	2,157,390	3,342,657
Total Investment Income	2,157,390	15,230,543
Interest Income on Notes Receivable From Participants	65,966	69,764
Contributions		
Participant	5,158,952	4,122,143
Employer	3,118,233	2,299,218
Rollovers	2,375,719	861,480
Total Contributions	10,652,904	7,282,841
Total Additions	12,876,260	22,583,148
Deductions From Net Assets Attributed to		
Net Depreciation in Fair Value of Investments	21,640,906	-
Benefits Paid to Participants	17,115,156	20,673,103
Administrative Expenses	147,366	162,025
Total Deductions	38,903,428	20,835,128
Net (Decrease) Increase	(26,027,168)	1,748,020
Transfers Into Vertellus 401(k)	3,336,478	-
Net Assets Available for Benefits		
Beginning of Plan Year	118,829,862	117,081,842
End of Plan Year	\$ 96,139,172	\$ 118,829,862

See accompanying notes.

VERTELLUS
401(k) DEFERRED SAVINGS PLAN
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF THE PLAN

The following description of the Vertellus 401(k) Deferred Savings Plan (the Plan) provides only general information. Participants should refer to the Plan document and the summary plan description for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all full-time employees of Vertellus Holdings, LLC and related companies (the Company) who are residents of the United States of America and are eligible immediately upon enrollment. Effective July 1, 2023, the Company's name changed to Aurorium Holdings, LLC (See Note 11). Student interns or co-ops are not eligible to participate unless the individual has worked at least 1,000 hours and is age twenty-one or older. Employees will automatically become a participant 30 days after date of hire but have the option to participate sooner if they elect. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Employee Benefit Plan Committee oversees governance of the Plan, determines the appropriateness of the Plan's investment offerings, and monitors investment performance.

On December 19, 2019, Vertellus Holdings, LLC acquired Bercen Chemicals, LLC, which elected to become a participating employer of the Vertellus 401(k) Deferred Savings Plan. The Plan was amended on April 1, 2021 to become a single employer plan. Effective September 19, 2022, the Jarchem Industries 401(k) Profit Sharing Plan was merged into the Plan resulting in a transfer of assets of \$3,336,478. The employees who were still employed on September 19, 2022 were eligible for elective deferrals and matching contributions based on the provisions of the Plan.

Participant Contributions

Each year, participants may contribute up to limits as defined in the Plan, not to exceed amounts determined by the Internal Revenue Service. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from certain other retirement plans as described in the Plan document (rollovers). Participants direct the investment of their contributions into any combination of several investment options offered by the Plan. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 3.0% of eligible compensation and their contributions invested in a designated fund until changed by the participant.

Employer Contributions

The Company may make matching contributions, as well as profit sharing and discretionary contributions to the Plan. These amounts will be determined by the Company's Board of Directors on an annual basis. For both the years ended December 31, 2022 and 2021, the Company made matching contributions as described below. There was no profit sharing contribution for either 2022 or 2021. No discretionary contributions were made by the Company for both 2022 and 2021. Contributions are subject to certain statutory limitations.

Indianapolis Union: 100% of the first 3% of eligible participant's compensation contributed plus 70% of the next 3% of eligible participant's compensation contributed, and 50% of the next 2% of eligible participant's compensation contributed to the Plan.

All other employees: 100% of the first 3% of eligible participant's compensation contributed plus 70% of the next 3% of eligible participant's compensation contributed.

NOTE 1 - DESCRIPTION OF THE PLAN (Continued)

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of (a) Plan earnings (losses), including a charge for an allocation of administrative expenses paid by the Plan and (b) employer contributions. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes Receivable From Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The notes are secured by the balance of the participant's account. The interest rate on these notes is set at 1.0% above the prime rate and is reviewed by the Plan administrator on a regular basis. Principal and interest is paid ratably through payroll deductions.

Vesting

Participants are immediately vested in their 401(k) elective deferrals and rollover contributions plus actual earnings thereon. Vesting in the remainder of their accounts, plus actual earnings thereon, is also immediate and nonforfeitable.

Forfeitures

If a participant is not fully vested on their termination date, the non-vested amount of their account is forfeited. Forfeitures on non-vested account balances will be used to reduce future employer contributions or to pay Plan expenses. Any forfeitures of this Plan are related to events prior to the Plan being 100% vested for all participants.

Payment of Benefits

On termination of service due to death, disability, retirement or termination of employment from the Company, a participant may elect to receive either a lump sum amount equal to the value of the participant's vested interest in his or her account or any other form of payment included in the Plan document. However, participants with a vested balance of less than \$5,000 will receive a lump sum amount equal to the vested portion of their account, upon termination. Participants with a vested balance in excess of \$5,000 may remain in the Plan, but they may not make additional contributions.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Certain estimates relate to unsettled transactions and events as of the date of the financial statements. Other estimates relate to assumptions about the ongoing operations and may impact future periods. Accordingly, upon settlement, actual results may differ from estimated amounts.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Employee Benefit Plan Committee determines the Plan's valuation policies utilizing information provided by the investment advisers and custodians (see Fair Value Measurements note).

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

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of either December 31, 2022 or 2021. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Payments of benefits are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses paid by the Company are excluded from these financial statements. Investment-related expenses are included in net (depreciation) appreciation in fair value of investments.

Net Assets Available for Benefits

Net assets available for benefits at both December 31, 2022 and 2021 included \$-0- allocated to the accounts of persons who, prior to that date, had withdrawn from participating in earnings and operations of the Plan.

Tax Status

The Plan is currently operating under a volume submitter plan document that has been accepted under Section 401 of the Internal Revenue Code for use by employers for the benefit of their employees. This document received a favorable opinion letter from the Internal Revenue Service, dated June 30, 2020. The Plan has been amended since receiving this opinion letter. A determination letter has not been received specific to the Vertellus 401(k) Deferred Savings Plan. However, the Plan administrator believes the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code, and therefore believes that the Plan is qualified and the related trust is tax-exempt.

U.S. GAAP requires the Plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more than likely would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that, as of both December 31, 2022 and 2021, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. Currently, the prior three years are open under Federal statutes of limitations and remain subject to review and change. The Plan is not currently under audit nor has it been contacted by any taxing authority.

NOTE 3 - FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the 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 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access at the measurement date.

LEVEL 2 – Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability, and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following are descriptions of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at either December 31, 2022 or 2021.

Mutual Funds (including Money Market Funds) – Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Self-Directed Brokerage Accounts – Brokerage account assets are valued based on prices provided to the brokerage firm from external pricing sources and based on market prices. The investments held in these accounts are primarily common stock mutual funds, and money market funds, all of which are valued at closing prices reported on the active markets they are traded on.

The preceding methods described may provide a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

NOTE 3 - FAIR VALUE MEASUREMENT (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value at December 31, 2022:

December 31, 2022	Investments at Fair Value			
	Level 1	Level 2	Level 3	Total
Money Market Funds	\$ 7,549,657	\$ -	\$ -	\$ 7,549,657
Mutual Funds	86,591,737	-	-	86,591,737
Self-Directed Brokerage Accounts	258,335	-	-	258,335
Total Assets in the Fair Value Hierarchy	\$ <u>94,399,729</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>94,399,729</u>

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value at December 31, 2021:

December 31, 2021	Investments at Fair Value			
	Level 1	Level 2	Level 3	Total
Money Market Funds	\$ 8,851,923	\$ -	\$ -	\$ 8,851,923
Mutual Funds	108,503,417	-	-	108,503,417
Total Assets in the Fair Value Hierarchy	\$ <u>117,355,340</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>117,355,340</u>

NOTE 4 - CERTIFIED INVESTMENTS

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplementary schedules, including investments and notes receivable from participants held at both December 31, 2022 and 2021, and the net (depreciation) appreciation in fair value of investments, interest and dividends, and interest income on notes receivable from participants for the years then ended, was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity Management Trust Company, the trustee of the Plan.

NOTE 5 - PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become 100% vested in their employer contributions.

NOTE 6 - FORFEITURES

For the years ended December 31, 2022 and 2021, no forfeitures were used to pay Plan expenses or to offset employer contributions for either year. As of December 31, 2022 and 2021, there were \$4,586 and \$621, respectively, in unallocated forfeitures.

NOTE 7 - RELATED-PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of mutual funds managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee and record-keeper for the Plan and, therefore these transactions qualify as party-in-interest transactions, as defined under ERISA guidelines. Fees paid by the Plan to the trustee are included in either administrative expenses or net (depreciation) appreciation in fair value of investments. The Company pays directly any other fees related to the Plan's operations.

Several employees of the Company provide administrative services to the Plan, such as day to day administration and oversight. The Company does not charge the Plan for these services.

NOTE 8 - RECONCILIATION OF NET ASSETS WITH PARTICIPANTS' ACCOUNTS

	December 31,	
	2022	2021
Balance of Participants' Accounts	\$ 95,961,412	\$ 118,749,266
Unallocated Forfeitures	4,586	621
Contributions Receivable	173,174	79,975
Net Assets Available for Benefits	<u>\$ 96,139,172</u>	<u>\$ 118,829,862</u>

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 values of investment securities will occur in the near term and that such changes could materially affect the participants' account balances and the amounts reported in the statements of net assets available for benefits.

NOTE 10 - DELINQUENT REMITTANCES

During 2020, the Company failed to timely remit to the Plan's trustee certain participant contributions and loan repayments totaling \$35,353 within the period prescribed by the Department of Labor regulations. The Company intends to reimburse the Plan for lost interest and earnings during 2023.

NOTE 11 – SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through October 8, 2023, which is the date the financial statements were available to be issued.

Effective July 1, 2023, the Plan Sponsor's name changed to Aurorium Holdings, LLC.

SUPPLEMENTARY SCHEDULES

VERTELLUS
401(k) DEFERRED SAVINGS PLAN
EIN: 81-3767219
PLAN NUMBER: 006
FORM 5500, SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2022

(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
	Money Market Funds			
*	Fidelity Investments	7,549,657 Shares Government Money Market Fund	\$ **	\$ <u>7,549,657</u>
	Mutual Funds			
*	Fidelity Investments	110,636 Shares 500 Index	**	14,727,875
*	Fidelity Investments	59,074 Shares Emerging Markets Index	**	557,071
*	Fidelity Investments	29,496 Shares Freedom Index 2005 IPR	**	352,183
*	Fidelity Investments	14,606 Shares Freedom Index 2010 IPR	**	174,981
*	Fidelity Investments	22,180 Shares Freedom Index 2015 IPR	**	287,225
*	Fidelity Investments	205,809 Shares Freedom Index 2020 IPR	**	2,901,908
*	Fidelity Investments	369,350 Shares Freedom Index 2025 IPR	**	5,876,351
*	Fidelity Investments	495,644 Shares Freedom Index 2030 IPR	**	8,326,827
*	Fidelity Investments	186,484 Shares Freedom Index 2035 IPR	**	3,490,976
*	Fidelity Investments	212,953 Shares Freedom Index 2040 IPR	**	4,037,581
*	Fidelity Investments	175,412 Shares Freedom Index 2045 IPR	**	3,453,870
*	Fidelity Investments	127,160 Shares Freedom Index 2050 IPR	**	2,507,602
*	Fidelity Investments	126,082 Shares Freedom Index 2055 IPR	**	2,046,310
*	Fidelity Investments	74,511 Shares Freedom Index 2060 IPR	**	1,023,777
*	Fidelity Investments	28,789 Shares Freedom Index 2065 IPR	**	319,846
*	Fidelity Investments	79,075 Shares Freedom INC IPR	**	864,294
	Franklin Templeton	646,676 Shares Western Asset Core Bond IS	**	6,854,764
*	Fidelity Investments	212,979 Shares Small Cap Index	**	4,621,640
	JP Morgan	152,987 Shares Equity Income R6	**	3,452,911
	JP Morgan	323,342 Shares International Equity R6	**	5,306,050
	JP Morgan	139,081 Shares Large Cap Growth R6	**	6,525,665
	Vanguard	40,289 Shares High Yield Corp ADM	**	207,488
	Vanguard	155,541 Shares Mid Cap Index Inst	**	<u>8,674,542</u>
	Total Mutual Funds			<u>86,591,737</u>
	Self-Directed Brokerage Accounts			<u>258,335</u>
*	Participant Loans (Notes			
	Receivable from Participants)	4.25% - 9.25%	-	<u>1,566,269</u>
	Total Assets Held at End of Year			<u><u>\$ 95,965,998</u></u>

NOTE: This schedule is based on information which has been certified as complete and accurate by Fidelity Management Company, the trustee of the Plan.

* Party-in-interest

** Cost information is not required for participant-directed investment and therefore is not included.

VERTELLUS
401(k) DEFERRED SAVINGS PLAN
EIN: 81-3767219
PLAN NUMBER: 006

FORM 5500, SCHEDULE H, LINE 4A - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
Year Ended December 31, 2022

<u>Plan Year</u>	<u>Participant Contributions Transferred Late to Plan</u>	<u>Total that Constitute Nonexempt Prohibited Transactions</u>			<u>Total Fully Corrected Under VFCP and PTE 2002-51</u>
		<u>Contributions Not Corrected</u>	<u>Contributions Corrected Outside VFCP</u>	<u>Contributions Pending Correction in VFCP</u>	
2020	\$ <u>35,353</u>	\$ <u>35,353</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

The amount above includes participant loan payments that were transferred late to the Plan.



Vertellus

401(k) Deferred Savings Plan

December 31, 2022

Financial Statements and Independent Auditors' Report
Including Supplementary Schedules

**VERTELLUS
401(k) DEFERRED SAVINGS PLAN
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INDEPENDENT AUDITORS' REPORT

The Trustees of
Vertellus 401(k) Deferred Savings Plan
Indianapolis, Indiana

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

We have performed audits of the financial statements of Vertellus 401(k) Deferred Savings 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 audit of Vertellus 401(k) Deferred Savings 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 certifications from a qualified institution as of and for the years ended December 31, 2022 and 2021, stating that the certified investment information, as described in the Certified Investments note to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditors' 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Vertellus 401(k) Deferred Savings Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.



Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Vertellus 401(k) Deferred Savings Plan's ability to continue as a going concern within 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.

Auditors' 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Vertellus 401(k) Deferred Savings 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 Vertellus 401(k) Deferred Savings 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.

Supplementary Schedules Required by ERISA

The supplementary schedules, as noted in the table of contents, together referred to as “supplementary information”, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplementary schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplementary schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

VonLehman & Company Inc.

Indianapolis, Indiana
October 8, 2023

VERTELLUS
401(k) DEFERRED SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2022	2021
ASSETS		
Investments at Fair Value		
Money Market Funds	\$ 7,549,657	\$ 8,851,923
Mutual Funds	86,591,737	108,503,417
Self-Directed Brokerage Accounts	<u>258,335</u>	<u>-</u>
Total Investments at Fair Value	94,399,729	117,355,340
Notes Receivable From Participants	1,566,269	1,394,547
Contributions Receivable		
Employer Contributions	<u>173,174</u>	<u>79,975</u>
Net Assets Available for Benefits	<u><u>\$ 96,139,172</u></u>	<u><u>\$ 118,829,862</u></u>

See accompanying notes.

VERTELLUS
401(k) DEFERRED SAVINGS PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Years Ended December 31,	
	2022	2021
Additions to Net Assets Attributed to		
Investment Income		
Net Appreciation in Fair Value of Investments	\$ -	\$ 11,887,886
Interest and Dividends	2,157,390	3,342,657
Total Investment Income	2,157,390	15,230,543
Interest Income on Notes Receivable From Participants	65,966	69,764
Contributions		
Participant	5,158,952	4,122,143
Employer	3,118,233	2,299,218
Rollovers	2,375,719	861,480
Total Contributions	10,652,904	7,282,841
Total Additions	12,876,260	22,583,148
Deductions From Net Assets Attributed to		
Net Depreciation in Fair Value of Investments	21,640,906	-
Benefits Paid to Participants	17,115,156	20,673,103
Administrative Expenses	147,366	162,025
Total Deductions	38,903,428	20,835,128
Net (Decrease) Increase	(26,027,168)	1,748,020
Transfers Into Vertellus 401(k)	3,336,478	-
Net Assets Available for Benefits		
Beginning of Plan Year	118,829,862	117,081,842
End of Plan Year	\$ 96,139,172	\$ 118,829,862

See accompanying notes.

VERTELLUS
401(k) DEFERRED SAVINGS PLAN
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF THE PLAN

The following description of the Vertellus 401(k) Deferred Savings Plan (the Plan) provides only general information. Participants should refer to the Plan document and the summary plan description for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all full-time employees of Vertellus Holdings, LLC and related companies (the Company) who are residents of the United States of America and are eligible immediately upon enrollment. Effective July 1, 2023, the Company's name changed to Aurorium Holdings, LLC (See Note 11). Student interns or co-ops are not eligible to participate unless the individual has worked at least 1,000 hours and is age twenty-one or older. Employees will automatically become a participant 30 days after date of hire but have the option to participate sooner if they elect. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Employee Benefit Plan Committee oversees governance of the Plan, determines the appropriateness of the Plan's investment offerings, and monitors investment performance.

On December 19, 2019, Vertellus Holdings, LLC acquired Bercen Chemicals, LLC, which elected to become a participating employer of the Vertellus 401(k) Deferred Savings Plan. The Plan was amended on April 1, 2021 to become a single employer plan. Effective September 19, 2022, the Jarchem Industries 401(k) Profit Sharing Plan was merged into the Plan resulting in a transfer of assets of \$3,336,478. The employees who were still employed on September 19, 2022 were eligible for elective deferrals and matching contributions based on the provisions of the Plan.

Participant Contributions

Each year, participants may contribute up to limits as defined in the Plan, not to exceed amounts determined by the Internal Revenue Service. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from certain other retirement plans as described in the Plan document (rollovers). Participants direct the investment of their contributions into any combination of several investment options offered by the Plan. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 3.0% of eligible compensation and their contributions invested in a designated fund until changed by the participant.

Employer Contributions

The Company may make matching contributions, as well as profit sharing and discretionary contributions to the Plan. These amounts will be determined by the Company's Board of Directors on an annual basis. For both the years ended December 31, 2022 and 2021, the Company made matching contributions as described below. There was no profit sharing contribution for either 2022 or 2021. No discretionary contributions were made by the Company for both 2022 and 2021. Contributions are subject to certain statutory limitations.

Indianapolis Union: 100% of the first 3% of eligible participant's compensation contributed plus 70% of the next 3% of eligible participant's compensation contributed, and 50% of the next 2% of eligible participant's compensation contributed to the Plan.

All other employees: 100% of the first 3% of eligible participant's compensation contributed plus 70% of the next 3% of eligible participant's compensation contributed.

NOTE 1 - DESCRIPTION OF THE PLAN (Continued)

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of (a) Plan earnings (losses), including a charge for an allocation of administrative expenses paid by the Plan and (b) employer contributions. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes Receivable From Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The notes are secured by the balance of the participant's account. The interest rate on these notes is set at 1.0% above the prime rate and is reviewed by the Plan administrator on a regular basis. Principal and interest is paid ratably through payroll deductions.

Vesting

Participants are immediately vested in their 401(k) elective deferrals and rollover contributions plus actual earnings thereon. Vesting in the remainder of their accounts, plus actual earnings thereon, is also immediate and nonforfeitable.

Forfeitures

If a participant is not fully vested on their termination date, the non-vested amount of their account is forfeited. Forfeitures on non-vested account balances will be used to reduce future employer contributions or to pay Plan expenses. Any forfeitures of this Plan are related to events prior to the Plan being 100% vested for all participants.

Payment of Benefits

On termination of service due to death, disability, retirement or termination of employment from the Company, a participant may elect to receive either a lump sum amount equal to the value of the participant's vested interest in his or her account or any other form of payment included in the Plan document. However, participants with a vested balance of less than \$5,000 will receive a lump sum amount equal to the vested portion of their account, upon termination. Participants with a vested balance in excess of \$5,000 may remain in the Plan, but they may not make additional contributions.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Certain estimates relate to unsettled transactions and events as of the date of the financial statements. Other estimates relate to assumptions about the ongoing operations and may impact future periods. Accordingly, upon settlement, actual results may differ from estimated amounts.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Employee Benefit Plan Committee determines the Plan's valuation policies utilizing information provided by the investment advisers and custodians (see Fair Value Measurements note).

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

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of either December 31, 2022 or 2021. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Payments of benefits are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses paid by the Company are excluded from these financial statements. Investment-related expenses are included in net (depreciation) appreciation in fair value of investments.

Net Assets Available for Benefits

Net assets available for benefits at both December 31, 2022 and 2021 included \$-0- allocated to the accounts of persons who, prior to that date, had withdrawn from participating in earnings and operations of the Plan.

Tax Status

The Plan is currently operating under a volume submitter plan document that has been accepted under Section 401 of the Internal Revenue Code for use by employers for the benefit of their employees. This document received a favorable opinion letter from the Internal Revenue Service, dated June 30, 2020. The Plan has been amended since receiving this opinion letter. A determination letter has not been received specific to the Vertellus 401(k) Deferred Savings Plan. However, the Plan administrator believes the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code, and therefore believes that the Plan is qualified and the related trust is tax-exempt.

U.S. GAAP requires the Plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more than likely would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that, as of both December 31, 2022 and 2021, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. Currently, the prior three years are open under Federal statutes of limitations and remain subject to review and change. The Plan is not currently under audit nor has it been contacted by any taxing authority.

NOTE 3 - FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the 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 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access at the measurement date.

LEVEL 2 – Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability, and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following are descriptions of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at either December 31, 2022 or 2021.

Mutual Funds (including Money Market Funds) – Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Self-Directed Brokerage Accounts – Brokerage account assets are valued based on prices provided to the brokerage firm from external pricing sources and based on market prices. The investments held in these accounts are primarily common stock mutual funds, and money market funds, all of which are valued at closing prices reported on the active markets they are traded on.

The preceding methods described may provide a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

NOTE 3 - FAIR VALUE MEASUREMENT (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value at December 31, 2022:

December 31, 2022	Investments at Fair Value			
	Level 1	Level 2	Level 3	Total
Money Market Funds	\$ 7,549,657	\$ -	\$ -	\$ 7,549,657
Mutual Funds	86,591,737	-	-	86,591,737
Self-Directed Brokerage Accounts	258,335	-	-	258,335
Total Assets in the Fair Value Hierarchy	<u>\$ 94,399,729</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 94,399,729</u>

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value at December 31, 2021:

December 31, 2021	Investments at Fair Value			
	Level 1	Level 2	Level 3	Total
Money Market Funds	\$ 8,851,923	\$ -	\$ -	\$ 8,851,923
Mutual Funds	108,503,417	-	-	108,503,417
Total Assets in the Fair Value Hierarchy	<u>\$ 117,355,340</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 117,355,340</u>

NOTE 4 - CERTIFIED INVESTMENTS

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplementary schedules, including investments and notes receivable from participants held at both December 31, 2022 and 2021, and the net (depreciation) appreciation in fair value of investments, interest and dividends, and interest income on notes receivable from participants for the years then ended, was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity Management Trust Company, the trustee of the Plan.

NOTE 5 - PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become 100% vested in their employer contributions.

NOTE 6 - FORFEITURES

For the years ended December 31, 2022 and 2021, no forfeitures were used to pay Plan expenses or to offset employer contributions for either year. As of December 31, 2022 and 2021, there were \$4,586 and \$621, respectively, in unallocated forfeitures.

NOTE 7 - RELATED-PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of mutual funds managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee and record-keeper for the Plan and, therefore these transactions qualify as party-in-interest transactions, as defined under ERISA guidelines. Fees paid by the Plan to the trustee are included in either administrative expenses or net (depreciation) appreciation in fair value of investments. The Company pays directly any other fees related to the Plan's operations.

Several employees of the Company provide administrative services to the Plan, such as day to day administration and oversight. The Company does not charge the Plan for these services.

NOTE 8 - RECONCILIATION OF NET ASSETS WITH PARTICIPANTS' ACCOUNTS

	December 31,	
	2022	2021
Balance of Participants' Accounts	\$ 95,961,412	\$ 118,749,266
Unallocated Forfeitures	4,586	621
Contributions Receivable	173,174	79,975
	<u>177,712</u>	<u>80,601</u>
Net Assets Available for Benefits	\$ <u>96,139,172</u>	\$ <u>118,829,862</u>

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 values of investment securities will occur in the near term and that such changes could materially affect the participants' account balances and the amounts reported in the statements of net assets available for benefits.

NOTE 10 - DELINQUENT REMITTANCES

During 2020, the Company failed to timely remit to the Plan's trustee certain participant contributions and loan repayments totaling \$35,353 within the period prescribed by the Department of Labor regulations. The Company intends to reimburse the Plan for lost interest and earnings during 2023.

NOTE 11 – SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through October 8, 2023, which is the date the financial statements were available to be issued.

Effective July 1, 2023, the Plan Sponsor's name changed to Aurorium Holdings, LLC.

SUPPLEMENTARY SCHEDULES

VERTELLUS
401(k) DEFERRED SAVINGS PLAN
EIN: 81-3767219
PLAN NUMBER: 006
FORM 5500, SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2022

(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
	Money Market Funds			
*	Fidelity Investments	7,549,657 Shares Government Money Market Fund	\$ **	\$ <u>7,549,657</u>
	Mutual Funds			
*	Fidelity Investments	110,636 Shares 500 Index	**	14,727,875
*	Fidelity Investments	59,074 Shares Emerging Markets Index	**	557,071
*	Fidelity Investments	29,496 Shares Freedom Index 2005 IPR	**	352,183
*	Fidelity Investments	14,606 Shares Freedom Index 2010 IPR	**	174,981
*	Fidelity Investments	22,180 Shares Freedom Index 2015 IPR	**	287,225
*	Fidelity Investments	205,809 Shares Freedom Index 2020 IPR	**	2,901,908
*	Fidelity Investments	369,350 Shares Freedom Index 2025 IPR	**	5,876,351
*	Fidelity Investments	495,644 Shares Freedom Index 2030 IPR	**	8,326,827
*	Fidelity Investments	186,484 Shares Freedom Index 2035 IPR	**	3,490,976
*	Fidelity Investments	212,953 Shares Freedom Index 2040 IPR	**	4,037,581
*	Fidelity Investments	175,412 Shares Freedom Index 2045 IPR	**	3,453,870
*	Fidelity Investments	127,160 Shares Freedom Index 2050 IPR	**	2,507,602
*	Fidelity Investments	126,082 Shares Freedom Index 2055 IPR	**	2,046,310
*	Fidelity Investments	74,511 Shares Freedom Index 2060 IPR	**	1,023,777
*	Fidelity Investments	28,789 Shares Freedom Index 2065 IPR	**	319,846
*	Fidelity Investments	79,075 Shares Freedom INC IPR	**	864,294
	Franklin Templeton	646,676 Shares Western Asset Core Bond IS	**	6,854,764
*	Fidelity Investments	212,979 Shares Small Cap Index	**	4,621,640
	JP Morgan	152,987 Shares Equity Income R6	**	3,452,911
	JP Morgan	323,342 Shares International Equity R6	**	5,306,050
	JP Morgan	139,081 Shares Large Cap Growth R6	**	6,525,665
	Vanguard	40,289 Shares High Yield Corp ADM	**	207,488
	Vanguard	155,541 Shares Mid Cap Index Inst	**	<u>8,674,542</u>
	Total Mutual Funds			<u>86,591,737</u>
	Self-Directed Brokerage Accounts			<u>258,335</u>
*	Participant Loans (Notes			
	Receivable from Participants)	4.25% - 9.25%	-	<u>1,566,269</u>
	Total Assets Held at End of Year			<u><u>\$ 95,965,998</u></u>

NOTE: This schedule is based on information which has been certified as complete and accurate by Fidelity Management Company, the trustee of the Plan.

* Party-in-interest

** Cost information is not required for participant-directed investment and therefore is not included.

VERTELLUS
401(k) DEFERRED SAVINGS PLAN
EIN: 81-3767219
PLAN NUMBER: 006

FORM 5500, SCHEDULE H, LINE 4A - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
Year Ended December 31, 2022

<u>Plan Year</u>	<u>Participant Contributions Transferred Late to Plan</u>	<u>Total that Constitute Nonexempt Prohibited Transactions</u>			<u>Total Fully Corrected Under VFCP and PTE 2002-51</u>
		<u>Contributions Not Corrected</u>	<u>Contributions Corrected Outside VFCP</u>	<u>Contributions Pending Correction in VFCP</u>	
2020	\$ <u>35,353</u>	\$ <u>35,353</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

The amount above includes participant loan payments that were transferred late to the Plan.



Vertellus

401(k) Deferred Savings Plan

December 31, 2022

Financial Statements and Independent Auditors' Report
Including Supplementary Schedules

**VERTELLUS
401(k) DEFERRED SAVINGS PLAN
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INDEPENDENT AUDITORS' REPORT

The Trustees of
Vertellus 401(k) Deferred Savings Plan
Indianapolis, Indiana

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

We have performed audits of the financial statements of Vertellus 401(k) Deferred Savings 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 audit of Vertellus 401(k) Deferred Savings 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 certifications from a qualified institution as of and for the years ended December 31, 2022 and 2021, stating that the certified investment information, as described in the Certified Investments note to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditors' 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Vertellus 401(k) Deferred Savings Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.



Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Vertellus 401(k) Deferred Savings Plan's ability to continue as a going concern within 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.

Auditors' 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Vertellus 401(k) Deferred Savings 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 Vertellus 401(k) Deferred Savings 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.

Supplementary Schedules Required by ERISA

The supplementary schedules, as noted in the table of contents, together referred to as “supplementary information”, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplementary schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplementary schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

VonLehman & Company Inc.

Indianapolis, Indiana
October 8, 2023

VERTELLUS
401(k) DEFERRED SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2022	2021
ASSETS		
Investments at Fair Value		
Money Market Funds	\$ 7,549,657	\$ 8,851,923
Mutual Funds	86,591,737	108,503,417
Self-Directed Brokerage Accounts	<u>258,335</u>	<u>-</u>
Total Investments at Fair Value	94,399,729	117,355,340
Notes Receivable From Participants	1,566,269	1,394,547
Contributions Receivable		
Employer Contributions	<u>173,174</u>	<u>79,975</u>
Net Assets Available for Benefits	<u><u>\$ 96,139,172</u></u>	<u><u>\$ 118,829,862</u></u>

See accompanying notes.

VERTELLUS
401(k) DEFERRED SAVINGS PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Years Ended December 31,	
	2022	2021
Additions to Net Assets Attributed to		
Investment Income		
Net Appreciation in Fair Value of Investments	\$ -	\$ 11,887,886
Interest and Dividends	2,157,390	3,342,657
Total Investment Income	2,157,390	15,230,543
Interest Income on Notes Receivable From Participants	65,966	69,764
Contributions		
Participant	5,158,952	4,122,143
Employer	3,118,233	2,299,218
Rollovers	2,375,719	861,480
Total Contributions	10,652,904	7,282,841
Total Additions	12,876,260	22,583,148
Deductions From Net Assets Attributed to		
Net Depreciation in Fair Value of Investments	21,640,906	-
Benefits Paid to Participants	17,115,156	20,673,103
Administrative Expenses	147,366	162,025
Total Deductions	38,903,428	20,835,128
Net (Decrease) Increase	(26,027,168)	1,748,020
Transfers Into Vertellus 401(k)	3,336,478	-
Net Assets Available for Benefits		
Beginning of Plan Year	118,829,862	117,081,842
End of Plan Year	\$ 96,139,172	\$ 118,829,862

See accompanying notes.

VERTELLUS
401(k) DEFERRED SAVINGS PLAN
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF THE PLAN

The following description of the Vertellus 401(k) Deferred Savings Plan (the Plan) provides only general information. Participants should refer to the Plan document and the summary plan description for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all full-time employees of Vertellus Holdings, LLC and related companies (the Company) who are residents of the United States of America and are eligible immediately upon enrollment. Effective July 1, 2023, the Company's name changed to Aurorium Holdings, LLC (See Note 11). Student interns or co-ops are not eligible to participate unless the individual has worked at least 1,000 hours and is age twenty-one or older. Employees will automatically become a participant 30 days after date of hire but have the option to participate sooner if they elect. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Employee Benefit Plan Committee oversees governance of the Plan, determines the appropriateness of the Plan's investment offerings, and monitors investment performance.

On December 19, 2019, Vertellus Holdings, LLC acquired Bercen Chemicals, LLC, which elected to become a participating employer of the Vertellus 401(k) Deferred Savings Plan. The Plan was amended on April 1, 2021 to become a single employer plan. Effective September 19, 2022, the Jarchem Industries 401(k) Profit Sharing Plan was merged into the Plan resulting in a transfer of assets of \$3,336,478. The employees who were still employed on September 19, 2022 were eligible for elective deferrals and matching contributions based on the provisions of the Plan.

Participant Contributions

Each year, participants may contribute up to limits as defined in the Plan, not to exceed amounts determined by the Internal Revenue Service. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from certain other retirement plans as described in the Plan document (rollovers). Participants direct the investment of their contributions into any combination of several investment options offered by the Plan. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 3.0% of eligible compensation and their contributions invested in a designated fund until changed by the participant.

Employer Contributions

The Company may make matching contributions, as well as profit sharing and discretionary contributions to the Plan. These amounts will be determined by the Company's Board of Directors on an annual basis. For both the years ended December 31, 2022 and 2021, the Company made matching contributions as described below. There was no profit sharing contribution for either 2022 or 2021. No discretionary contributions were made by the Company for both 2022 and 2021. Contributions are subject to certain statutory limitations.

Indianapolis Union: 100% of the first 3% of eligible participant's compensation contributed plus 70% of the next 3% of eligible participant's compensation contributed, and 50% of the next 2% of eligible participant's compensation contributed to the Plan.

All other employees: 100% of the first 3% of eligible participant's compensation contributed plus 70% of the next 3% of eligible participant's compensation contributed.

NOTE 1 - DESCRIPTION OF THE PLAN (Continued)

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of (a) Plan earnings (losses), including a charge for an allocation of administrative expenses paid by the Plan and (b) employer contributions. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes Receivable From Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The notes are secured by the balance of the participant's account. The interest rate on these notes is set at 1.0% above the prime rate and is reviewed by the Plan administrator on a regular basis. Principal and interest is paid ratably through payroll deductions.

Vesting

Participants are immediately vested in their 401(k) elective deferrals and rollover contributions plus actual earnings thereon. Vesting in the remainder of their accounts, plus actual earnings thereon, is also immediate and nonforfeitable.

Forfeitures

If a participant is not fully vested on their termination date, the non-vested amount of their account is forfeited. Forfeitures on non-vested account balances will be used to reduce future employer contributions or to pay Plan expenses. Any forfeitures of this Plan are related to events prior to the Plan being 100% vested for all participants.

Payment of Benefits

On termination of service due to death, disability, retirement or termination of employment from the Company, a participant may elect to receive either a lump sum amount equal to the value of the participant's vested interest in his or her account or any other form of payment included in the Plan document. However, participants with a vested balance of less than \$5,000 will receive a lump sum amount equal to the vested portion of their account, upon termination. Participants with a vested balance in excess of \$5,000 may remain in the Plan, but they may not make additional contributions.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Certain estimates relate to unsettled transactions and events as of the date of the financial statements. Other estimates relate to assumptions about the ongoing operations and may impact future periods. Accordingly, upon settlement, actual results may differ from estimated amounts.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Employee Benefit Plan Committee determines the Plan's valuation policies utilizing information provided by the investment advisers and custodians (see Fair Value Measurements note).

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

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of either December 31, 2022 or 2021. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Payments of benefits are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses paid by the Company are excluded from these financial statements. Investment-related expenses are included in net (depreciation) appreciation in fair value of investments.

Net Assets Available for Benefits

Net assets available for benefits at both December 31, 2022 and 2021 included \$-0- allocated to the accounts of persons who, prior to that date, had withdrawn from participating in earnings and operations of the Plan.

Tax Status

The Plan is currently operating under a volume submitter plan document that has been accepted under Section 401 of the Internal Revenue Code for use by employers for the benefit of their employees. This document received a favorable opinion letter from the Internal Revenue Service, dated June 30, 2020. The Plan has been amended since receiving this opinion letter. A determination letter has not been received specific to the Vertellus 401(k) Deferred Savings Plan. However, the Plan administrator believes the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code, and therefore believes that the Plan is qualified and the related trust is tax-exempt.

U.S. GAAP requires the Plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more than likely would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that, as of both December 31, 2022 and 2021, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. Currently, the prior three years are open under Federal statutes of limitations and remain subject to review and change. The Plan is not currently under audit nor has it been contacted by any taxing authority.

NOTE 3 - FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the 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 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access at the measurement date.

LEVEL 2 – Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability, and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following are descriptions of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at either December 31, 2022 or 2021.

Mutual Funds (including Money Market Funds) – Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Self-Directed Brokerage Accounts – Brokerage account assets are valued based on prices provided to the brokerage firm from external pricing sources and based on market prices. The investments held in these accounts are primarily common stock mutual funds, and money market funds, all of which are valued at closing prices reported on the active markets they are traded on.

The preceding methods described may provide a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

NOTE 3 - FAIR VALUE MEASUREMENT (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value at December 31, 2022:

December 31, 2022	Investments at Fair Value			
	Level 1	Level 2	Level 3	Total
Money Market Funds	\$ 7,549,657	\$ -	\$ -	\$ 7,549,657
Mutual Funds	86,591,737	-	-	86,591,737
Self-Directed Brokerage Accounts	258,335	-	-	258,335
Total Assets in the Fair Value Hierarchy	\$ <u>94,399,729</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>94,399,729</u>

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value at December 31, 2021:

December 31, 2021	Investments at Fair Value			
	Level 1	Level 2	Level 3	Total
Money Market Funds	\$ 8,851,923	\$ -	\$ -	\$ 8,851,923
Mutual Funds	108,503,417	-	-	108,503,417
Total Assets in the Fair Value Hierarchy	\$ <u>117,355,340</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>117,355,340</u>

NOTE 4 - CERTIFIED INVESTMENTS

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplementary schedules, including investments and notes receivable from participants held at both December 31, 2022 and 2021, and the net (depreciation) appreciation in fair value of investments, interest and dividends, and interest income on notes receivable from participants for the years then ended, was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity Management Trust Company, the trustee of the Plan.

NOTE 5 - PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become 100% vested in their employer contributions.

NOTE 6 - FORFEITURES

For the years ended December 31, 2022 and 2021, no forfeitures were used to pay Plan expenses or to offset employer contributions for either year. As of December 31, 2022 and 2021, there were \$4,586 and \$621, respectively, in unallocated forfeitures.

NOTE 7 - RELATED-PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of mutual funds managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee and record-keeper for the Plan and, therefore these transactions qualify as party-in-interest transactions, as defined under ERISA guidelines. Fees paid by the Plan to the trustee are included in either administrative expenses or net (depreciation) appreciation in fair value of investments. The Company pays directly any other fees related to the Plan's operations.

Several employees of the Company provide administrative services to the Plan, such as day to day administration and oversight. The Company does not charge the Plan for these services.

NOTE 8 - RECONCILIATION OF NET ASSETS WITH PARTICIPANTS' ACCOUNTS

	December 31,	
	2022	2021
Balance of Participants' Accounts	\$ 95,961,412	\$ 118,749,266
Unallocated Forfeitures	4,586	621
Contributions Receivable	173,174	79,975
	<u>177,712</u>	<u>80,601</u>
Net Assets Available for Benefits	\$ <u>96,139,172</u>	\$ <u>118,829,862</u>

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 values of investment securities will occur in the near term and that such changes could materially affect the participants' account balances and the amounts reported in the statements of net assets available for benefits.

NOTE 10 - DELINQUENT REMITTANCES

During 2020, the Company failed to timely remit to the Plan's trustee certain participant contributions and loan repayments totaling \$35,353 within the period prescribed by the Department of Labor regulations. The Company intends to reimburse the Plan for lost interest and earnings during 2023.

NOTE 11 – SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through October 8, 2023, which is the date the financial statements were available to be issued.

Effective July 1, 2023, the Plan Sponsor's name changed to Aurorium Holdings, LLC.

SUPPLEMENTARY SCHEDULES

VERTELLUS
401(k) DEFERRED SAVINGS PLAN
EIN: 81-3767219
PLAN NUMBER: 006
FORM 5500, SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2022

(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
	Money Market Funds			
*	Fidelity Investments	7,549,657 Shares Government Money Market Fund	\$ **	\$ <u>7,549,657</u>
	Mutual Funds			
*	Fidelity Investments	110,636 Shares 500 Index	**	14,727,875
*	Fidelity Investments	59,074 Shares Emerging Markets Index	**	557,071
*	Fidelity Investments	29,496 Shares Freedom Index 2005 IPR	**	352,183
*	Fidelity Investments	14,606 Shares Freedom Index 2010 IPR	**	174,981
*	Fidelity Investments	22,180 Shares Freedom Index 2015 IPR	**	287,225
*	Fidelity Investments	205,809 Shares Freedom Index 2020 IPR	**	2,901,908
*	Fidelity Investments	369,350 Shares Freedom Index 2025 IPR	**	5,876,351
*	Fidelity Investments	495,644 Shares Freedom Index 2030 IPR	**	8,326,827
*	Fidelity Investments	186,484 Shares Freedom Index 2035 IPR	**	3,490,976
*	Fidelity Investments	212,953 Shares Freedom Index 2040 IPR	**	4,037,581
*	Fidelity Investments	175,412 Shares Freedom Index 2045 IPR	**	3,453,870
*	Fidelity Investments	127,160 Shares Freedom Index 2050 IPR	**	2,507,602
*	Fidelity Investments	126,082 Shares Freedom Index 2055 IPR	**	2,046,310
*	Fidelity Investments	74,511 Shares Freedom Index 2060 IPR	**	1,023,777
*	Fidelity Investments	28,789 Shares Freedom Index 2065 IPR	**	319,846
*	Fidelity Investments	79,075 Shares Freedom INC IPR	**	864,294
	Franklin Templeton	646,676 Shares Western Asset Core Bond IS	**	6,854,764
*	Fidelity Investments	212,979 Shares Small Cap Index	**	4,621,640
	JP Morgan	152,987 Shares Equity Income R6	**	3,452,911
	JP Morgan	323,342 Shares International Equity R6	**	5,306,050
	JP Morgan	139,081 Shares Large Cap Growth R6	**	6,525,665
	Vanguard	40,289 Shares High Yield Corp ADM	**	207,488
	Vanguard	155,541 Shares Mid Cap Index Inst	**	<u>8,674,542</u>
	Total Mutual Funds			<u>86,591,737</u>
	Self-Directed Brokerage Accounts			<u>258,335</u>
*	Participant Loans (Notes			
	Receivable from Participants)	4.25% - 9.25%	-	<u>1,566,269</u>
	Total Assets Held at End of Year			<u><u>\$ 95,965,998</u></u>

NOTE: This schedule is based on information which has been certified as complete and accurate by Fidelity Management Company, the trustee of the Plan.

* Party-in-interest

** Cost information is not required for participant-directed investment and therefore is not included.

VERTELLUS
401(k) DEFERRED SAVINGS PLAN
EIN: 81-3767219
PLAN NUMBER: 006

FORM 5500, SCHEDULE H, LINE 4A - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
Year Ended December 31, 2022

<u>Plan Year</u>	<u>Participant Contributions Transferred Late to Plan</u>	<u>Total that Constitute Nonexempt Prohibited Transactions</u>			<u>Total Fully Corrected Under VFCP and PTE 2002-51</u>
		<u>Contributions Not Corrected</u>	<u>Contributions Corrected Outside VFCP</u>	<u>Contributions Pending Correction in VFCP</u>	
2020	\$ <u>35,353</u>	\$ <u>35,353</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

The amount above includes participant loan payments that were transferred late to the Plan.