

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 single-employer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information		
1a	Name of plan TECH24 RETIREMENT PLAN	1b	Three-digit plan number (PN) ▶ 002
		1c	Effective date of plan 12/01/1987
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) COMMERCIAL FOODSERVICE REPAIR, INC. 410 E. WASHINGTON STREET GREENVILLE, SC 29601	2b	Employer Identification Number (EIN) 57-0757882
		2c	Plan Sponsor's telephone number 864-271-6522
		2d	Business code (see instructions) 811210

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.	10/13/2023	KATHY JONES
	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

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 COMMERCIAL FOODSERVICE REPAIR, INC. 401(K) PLAN c Plan Name COMMERCIAL FOODSERVICE REPAIR, INC.		4b EIN 57-0757882 4d PN 002																													
5 Total number of participants at the beginning of the plan year		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center; border: 1px solid black;">5</td> <td style="width: 95%; text-align: right; border: 1px solid black;">930</td> </tr> </table>	5	930																											
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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).		<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="background-color: #cccccc; height: 20px;"></td> </tr> <tr> <td style="width: 5%; text-align: center; border: 1px solid black;">6a(1)</td> <td style="width: 95%; text-align: right; border: 1px solid black;">763</td> </tr> <tr> <td style="text-align: center; border: 1px solid black;">6a(2)</td> <td style="text-align: right; border: 1px solid black;">941</td> </tr> <tr> <td style="text-align: center; border: 1px solid black;">6b</td> <td style="text-align: right; border: 1px solid black;">2</td> </tr> <tr> <td style="text-align: center; border: 1px solid black;">6c</td> <td style="text-align: right; border: 1px solid black;">143</td> </tr> <tr> <td style="text-align: center; border: 1px solid black;">6d</td> <td style="text-align: right; border: 1px solid black;">1086</td> </tr> <tr> <td style="text-align: center; border: 1px solid black;">6e</td> <td style="text-align: right; border: 1px solid black;">0</td> </tr> <tr> <td style="text-align: center; border: 1px solid black;">6f</td> <td style="text-align: right; border: 1px solid black;">1086</td> </tr> <tr> <td style="text-align: center; border: 1px solid black;">6g</td> <td style="text-align: right; border: 1px solid black;">736</td> </tr> <tr> <td style="text-align: center; border: 1px solid black;">6h</td> <td style="text-align: right; border: 1px solid black;">0</td> </tr> </table>			6a(1)	763	6a(2)	941	6b	2	6c	143	6d	1086	6e	0	6f	1086	6g	736	6h	0									
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7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center; border: 1px solid black;">7</td> <td style="width: 95%; text-align: right; border: 1px solid black;"></td> </tr> </table>	7																												
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D 2S 3H																															
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9a Plan funding arrangement (check all that apply) <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(1)</td> <td style="width: 5%; text-align: center;">☐</td> <td style="width: 90%;">Insurance</td> </tr> <tr> <td style="text-align: center;">(2)</td> <td style="text-align: center;">☐</td> <td>Code section 412(e)(3) insurance contracts</td> </tr> <tr> <td style="text-align: center;">(3)</td> <td style="text-align: center;">☒</td> <td>Trust</td> </tr> <tr> <td style="text-align: center;">(4)</td> <td style="text-align: center;">☐</td> <td>General assets of the sponsor</td> </tr> </table>	(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) <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(1)</td> <td style="width: 5%; text-align: center;">☐</td> <td style="width: 90%;">Insurance</td> </tr> <tr> <td style="text-align: center;">(2)</td> <td style="text-align: center;">☐</td> <td>Code section 412(e)(3) insurance contracts</td> </tr> <tr> <td style="text-align: center;">(3)</td> <td style="text-align: center;">☒</td> <td>Trust</td> </tr> <tr> <td style="text-align: center;">(4)</td> <td style="text-align: center;">☐</td> <td>General assets of the sponsor</td> </tr> </table>		(1)	☐	Insurance	(2)	☐	Code section 412(e)(3) insurance contracts	(3)	☒	Trust	(4)	☐	General assets of the sponsor					
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)																															
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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 TECH24 RETIREMENT PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 COMMERCIAL FOODSERVICE REPAIR, INC.	D Employer Identification Number (EIN) 57-0757882	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

EMPOWER ADVISORY GROUP, LLC

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MGMT	75386	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

EMPOWER ANNUITY INSURANCE COMPANY

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	RECORDKEEPER	54582	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

FIFTH THIRD BANK

38 FOUNTAIN SQ PLZ
CINCINNATI, OH 45263

(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	INVESTMENT ADVISOR	28093	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
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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:	GREGORY J. THOMPSON	b EIN:	86-2361363
c Position:	AUDITOR		
d Address:	107 EDGEBROOK DRIVE ANDERSON, SC 29621	e Telephone:	864-261-4373

Explanation: RETIRED FROM AUDITING

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:	
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d Address:		e Telephone:	

Explanation:

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

Explanation:

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>TECH24 RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COMMERCIAL FOODSERVICE REPAIR, INC.</u>	D Employer Identification Number (EIN) <u>57-0757882</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) 0	0
(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) 0	0
(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) 470124	396151
(9) Value of interest in common/collective trusts.....		1c(9) 251	1027
(10) Value of interest in pooled separate accounts		1c(10)	
(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) 23720853	21755411
(14) Value of funds held in insurance company general account (unallocated contracts).....		1c(14)	
(15) Other		1c(15) 0	0

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	24191228	22152589

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h		
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	24191228	22152589
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1235403	
(B) Participants	2a(1)(B)	2388887	
(C) Others (including rollovers)	2a(1)(C)	568931	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		4193221
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	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)	18481	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		18481
(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)	982042	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		982042
(3) Rents	2b(3)		0
(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)		800
(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)		-4568976
c Other income	2c		1616201
d Total income. Add all income amounts in column (b) and enter total	2d		2241769
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4121303	
(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)		4121303
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		1044
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	158061	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		158061
j Total expenses. Add all expense amounts in column (b) and enter total	2j		4280408
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-2038639
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **LYNNE D. JONES, CPA, LLC**

(2) EIN: **27-0434363**

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
4d		X	
e Was this plan covered by a fidelity bond?	X		1000000
4e	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan TECH24 RETIREMENT PLAN		B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 COMMERCIAL FOODSERVICE REPAIR, INC.		D Employer Identification Number (EIN) 57-0757882
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 84-1455663		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐
19	If the total number of participants is 1,000 or more, complete lines (a) through (c) a Enter the percentage of plan assets held as: Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____% b Provide the average duration of the combined investment-grade and high-yield debt: ☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more c What duration measure was used to calculate line 19(b)? ☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____
20	PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20. a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box: ☐ Yes. ☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date. ☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date. ☐ No. Other. Provide explanation _____

Tech24 Retirement Plan

Financial Statements and
Supplemental Schedule

For the Years Ended December 31, 2022 and 2021

Tech24 Retirement Plan

Table of Contents December 31, 2022 and 2021

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All other schedules are omitted as they are not applicable or are not required based on the disclosure requirements of the Employee Retirement Income Security Act of 1974 (ERISA), as amended, and the applicable regulations issued by the Department of Labor.



LYNNE D. JONES, CPA
Accounting . Auditing . Advisory Services

INDEPENDENT AUDITOR'S REPORT

To Plan Management of
Tech24 Retirement Plan
Greenville, SC

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2022 Financial Statements

I have performed an audit of the financial statements of the Tech24 Retirement Plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2022, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (2022 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2022 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), my audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from Empower Trust Company, LLC as of and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2022 Financial Statements

In my opinion, based on my audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2022 Financial Statements section,

- The amounts and disclosures in the accompanying 2022 financial statements, 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.

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- The information in the accompanying 2022 financial statements 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 on the 2022 Financial Statements

I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2022 Financial Statements section of my report. I am required to be independent of the Tech-24 Retirement Plan, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my ERISA Section 103(a)(3)(C) audit opinion on the 2022 financial statements.

Responsibilities of Management for the 2022 Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the 2022 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2022 Financial Statements section of my report, my objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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, I:

- 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 Tech24 Retirement 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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

My audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2022 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.

I am 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 I identified during the audit.

Other Matters

2022 Supplemental Schedule Required by ERISA

The supplemental schedule, Schedule H Line 4i – Schedule of Assets (Held at End of Year) is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying

accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, I compared such information to the related certified investment information.

In forming my opinion on the supplemental schedule, I evaluated whether the supplemental schedule, 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 my opinion,

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, 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 supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Auditor's Report on the 2021 Financial Statements

The 2021 financial statements of the Tech24 Retirement Plan were audited by predecessor auditors. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan administrator instructed the predecessor auditor not to perform, and they did not perform, any auditing procedures with respect to the information certified by a qualified institution. Their report dated October 10, 2022, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and supplemental schedules, and (b) the form and content of the information included in the financial statements and supplemental schedule other than that derived from the certified information, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.



Greenville, South Carolina
October 12, 2023

Tech24 Retirement Plan
Statements of Net Assets Available for Benefits
As of December 31,

	<u>2022</u>	<u>2021</u>
Assets		
Investments at fair value		
Mutual funds	\$ 21,756,438	\$ 23,386,036
Total investments	21,756,438	23,386,036
Receivables		
Notes receivable from participants	396,151	335,068
Participant contributions receivable	-	470,124
Total receivables	396,151	805,192
Total assets	22,152,589	24,191,228
Net Assets Available for Benefits	<u>\$ 22,152,589</u>	<u>\$ 24,191,228</u>

The accompanying notes are an integral part of these financial statements

Tech24 Retirement Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31,

	<u>2022</u>
Additions to net assets attributed to:	
Contributions	
Participants'	\$ 2,388,887
Employer match	1,235,403
Rollovers	<u>568,931</u>
Total contributions	4,193,221
Interest on notes receivable from participants	18,481
Total additions	<u>4,211,702</u>
Deductions from net assets attributed to:	
Investment loss	
Net depreciation in fair value of investments	(4,568,176)
Dividends	<u>982,042</u>
Net investment loss	(3,586,134)
Benefits paid to participants	(4,122,347)
Administrative fees	<u>(158,061)</u>
Total deductions	<u>(7,866,542)</u>
Net decrease	(3,654,840)
Transfer of assets to this Plan	1,616,201
Total decrease	(2,038,639)
Net assets available for benefits, beginning of year	24,191,228
Net assets available for benefits, end of year	<u><u>\$ 22,152,589</u></u>

The accompanying notes are an integral part of these financial statements

Tech24 Retirement Plan
Notes to Financial Statements
For the Years Ended December 31, 2022 and 2021

NOTE 1 – DESCRIPTION OF PLAN

The following description of the Tech24 Retirement Plan (the “Plan”) provides only general information. The Plan document provides a more complete description.

History and General Information

The Plan is a defined contribution plan covering substantially all employees of Commercial Foodservice Repair, Inc. (the “Company”). The Company is a single source for commercial refrigeration, cooking, beverage and HVAC equipment repair and maintenance, providing services to restaurants, convenience and grocery stores, schools, corporate and government facilities, and other venues. They are headquartered in Greenville, South Carolina and provide services nationwide. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Effective January 1, 2022, the Plan was amended and restated. Principal changes are (1) Employer adoption of basic safe harbor match - allowing the Plan to automatically satisfy certain annual compliance testing); and (2) Immediate vesting in all employer contributions as of that date.

On March 27, 2020, the U.S. President signed into law the "Coronavirus Aid, Relief, and Economic Security (CARES) Act." The CARES Act, among other things, includes several relief provisions available to tax-qualified retirement plans and their participants. Plan management has evaluated the relief provisions available to Plan participants under the CARES Act and has implemented relevant provisions. Significant changes relate to increased participant loan limits, loan repayment extensions and other favorable Coronavirus-related distribution provisions. The CARES Act amendment was adopted by the Plan on July 22, 2022.

The Company made certain acquisitions during the year ended December 31, 2022. The Plan was amended to allow acquired companies to become participating employers in the Plan. Account balances for incoming participating employees were transferred to the Plan at each participation date. The following is a summary:

Company Name	401(k) Plan Participation Date
United Service Technologies	January 1, 2022
Commercial Kitchens, Inc.	August 29, 2022
Facilities Management, LLC	August 29, 2022
Arrowhead Commercial Equipment Services, Inc.	October 31, 2022
Total Equipment Maintenance Company, Inc.	October 31, 2022
Americold, Inc., Americold LLC, and Americold DC, LLC	November 7, 2022

Assets totaling \$1,616,201 were transferred to the Plan in conjunction with acquisitions that occurred during the year ended December 31, 2022.

Tech24 Retirement Plan
Notes to Financial Statements
For the Years Ended December 31, 2022 and 2021

Employee Contributions

Participants may contribute on a pre-tax or after-tax basis a minimum of 1% up to a maximum of 100% of their annual compensation, limited to the maximum amount determined annually by the Internal Revenue Service (\$20,500 for 2022 and \$19,500 for 2021). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions (up to \$6,500 for 2022 and 2021). Participants direct their contributions into various investment options offered by the Plan. All investments are participant directed. Participants may also contribute amounts representing distributions from other qualified plans (rollovers) and after-tax Roth contributions are permitted. There is no minimum age or service requirement for participation in the Plan.

Effective January 1, 2022, newly eligible employees are automatically enrolled in the Plan and deemed to have elected a deferral rate of 3% of their pre-tax annual compensation unless the employee affirmatively elects not to participate or elects a different deferral rate. This initial automatic deferral amount increases by 1% per year up to a maximum of 5% of compensation.

Employer Contributions

The Plan is a safe harbor plan as described in the Internal Revenue Code. The Company chose to make the qualified safe harbor basic matching contribution of 100% of elective deferrals up to 3% of eligible compensation, plus 50% of elective deferrals between 3% and 5% of eligible compensation. Plan provisions also provide the Company with the option to make discretionary non-matching contributions to the Plan each year to those participants who are employed on the last day of the plan year and have completed 1,000 hours of service. No discretionary non-matching contributions were made for the year ended December 31, 2022. For the year ended December 31, 2022, the Company made safe harbor matching contributions of \$2,388,887.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of (a) the Company's discretionary matching and profit-sharing contributions and (b) Plan earnings, and is charged with an allocation of Plan losses and administrative expenses. Allocations are based on participant earnings or account balances, as defined in the Plan document. The benefit to which a participant is entitled is the amount that can be distributed from the participant's account.

Vesting

Participants are immediately 100% vested in all accounts.

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.

Tech24 Retirement Plan
Notes to Financial Statements
For the Years Ended December 31, 2022 and 2021

Payment of Benefits

On termination of employment, death, disability, or normal retirement age of 65, a participant may elect to receive a lump sum amount equal to the balance in their account. Pre-retirement withdrawals are also permitted when an employee reaches the age of 59 ½.

A participant may request an in-service withdrawal from the Plan while still employed by the Company. Hardship withdrawals are permitted from elective deferrals only.

If a participant retires or otherwise terminates employment with the Company and their total account balance is greater than \$5,000, the participant may leave the balance in the Plan, make a direct rollover from the Plan to another qualified retirement plan or an Individual Retirement Account ("IRA"), or receive a single lump-sum payment as soon as administratively possible after separating service from the Company. Partial withdrawals and installment payments are not permitted except for those participants receiving required minimum distributions.

If no affirmative distribution election is made after termination and the participant's account balance is at least \$1,000, the account will automatically be rolled over into an IRA account outside of the Plan as soon as administratively feasible following termination of employment.

Investment Options

Participants direct the investment of their contributions, as well as the Company's contributions, into various investment options offered by the Plan. The Plan currently offers a diverse group of mutual funds as investment options for participants. See Note 6 for fair value measurement of these investments.

Forfeited Accounts

In accordance with the Plan document, forfeited non-vested accounts can be used to reduce future employer contributions. For the years ended December 31, 2022 and 2021, forfeited non-vested accounts totaling \$37,395 and \$36,442, respectively are available to be used to reduce future employer matching contributions.

Notes Receivable from Participants

Participants may borrow from the Plan in any amount greater than \$1,000 up to 50% of their respective account balance, not to exceed \$50,000. Terms are for a period not exceeding five years. Notes are secured by the balance in the participant's account and bear interest at prevailing market rates. Principal and interest is paid ratably through payroll deductions. Participants are only allowed one outstanding loan at any one time.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP), except for benefits paid to participants, which are recorded when paid.

Investment Valuation and Income Recognition

The Plan's 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. Plan investments are reported at fair value, with fair value measured using the net asset value per share as a practical expedient. See Note 6 for discussion of fair value measurements.

Net depreciation in fair value of investments includes realized gains and losses on investments sold during the year and net unrealized depreciation of investments held at the end of the year. 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.

Estimates

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

NOTE 3 - INFORMATION CERTIFIED BY THE TRUSTEE (UNAUDITED)

Empower Trust Company LLC is the trustee for the Plan. The trustee holds the Plan's investment assets and executes investment transactions. Management has determined that Empower Trust Company LLC is a qualified institution and the information prepared and certified by them meets the requirements of ERISA Section 103(a)(3)(c). Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule, including investments and notes receivable from participants held at December 31, 2022 and 2021, and net depreciation in fair value of investments and interest income on notes receivable from participants for the year ended December 31, 2022, was obtained from information supplied to the Plan administrator by the trustee. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's independent auditor not to perform any auditing procedures with respect to the following information certified by the trustee, except for comparing such information certified by the trustee to information included in the Plan's financial statements and supplemental schedule.

Tech24 Retirement Plan
Notes to Financial Statements
For the Years Ended December 31, 2022 and 2021

The following information included in the accompanying financial statements was obtained from data that has been prepared and certified as complete and accurate by the trustee as of December 31,

	<u>2022</u>	<u>2021</u>
Investments, at fair value	\$ 21,756,438	\$ 23,386,036
For the year ended December 31, 2022:		
Net depreciation in fair value of investments	\$ (4,568,176)	
Dividends	982,042	
Interest on participant notes receivable	18,481	

NOTE 4 – EXEMPT PARTY-IN-INTEREST TRANSACTIONS

Fees for accounting services are paid by the Company. Administrative service fees totaling \$158,061 for the year ended December 31, 2022 were paid by the Plan. Fees paid by the Plan for investment management services were netted against the returns earned by each fund.

Certain administrative functions are performed by employees of the Company. No such employee receives compensation from the Plan.

The investments of the Plan are managed by the trustee; therefore these transactions qualify as party-in-interest transactions.

NOTE 5 – INCOME TAX STATUS

The Plan adopted a non-standardized prototype plan and has received an opinion letter from the IRS dated November 14, 2022 stating that the volume submitter is acceptable under Section 401 of the Internal Revenue Code ("IRC"), and therefore, the related trust is tax exempt. The Plan sponsor believes that the Plan and related trust are designed in accordance with the applicable sections of the IRC. Further, the Plan sponsor believes that the Plan is currently being operated in compliance with the applicable requirements of the IRC to maintain its tax-exempt status. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the Internal Revenue Service. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2022 and 2021, there are no uncertain tax positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 6 – FAIR VALUE MEASUREMENT

Fair value is defined as the price that would be received to sell an asset or the price paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements are based upon inputs that market participants use in pricing an asset or liability, which are characterized according to a hierarchy that prioritizes those inputs based on the degree to which they are observable. Observable inputs represent market data obtained from independent sources, whereas unobservable inputs reflect a company's own market assumptions, which are used if observable inputs are not reasonably available without undue cost and effort. The three input levels of the fair value hierarchy are as follows:

- Level 1 – quoted prices for identical assets or liabilities in active markets.
- Level 2 – quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; inputs other than quoted prices that are observable for the asset or liability (e.g. interest rates) and inputs derived principally from or corroborated by observable market data by correlation or other means.
- Level 3 – unobservable inputs for the asset or liability.

The fair value input hierarchy level into which an asset or liability measurement in its entirety falls is determined based on the lowest level input that is significant to the measurement in its entirety.

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

Mutual funds – mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

Tech24 Retirement Plan
Notes to Financial Statements
For the Years Ended December 31, 2022 and 2021

The following tables set forth by level and major categorization within the fair value hierarchy, the Plan's assets at fair value as of December 31:

Assets at Fair Value as of December 31, 2022

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment company funds	\$ 21,756,438	\$ -	\$ -	<u>\$ 21,756,438</u>
Investments at fair value				<u>\$ 21,756,438</u>

Assets at Fair Value as of December 31, 2021

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment company funds	\$ 23,386,036	\$ -	\$ -	<u>\$ 23,386,036</u>
Investments at fair value				<u>\$ 23,386,036</u>

NOTE 7 – RISKS AND UNCERTAINTIES

The Plan invests in a variety of investment securities. Investment securities in general are exposed to various risks, such as interest rate, credit and overall volatility risk. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect participant account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

NOTE 8 - SUBSEQUENT EVENTS

The Plan has evaluated subsequent events for potential recognition and/or disclosure through October 12, 2023, the date the financial statements were available to be issued.

The Company made certain acquisitions subsequent to December 31, 2022 and prior to the date these financial statements were available to be issued. Plan was amended to allow acquired companies to become participating employers in the Plan. Account balances for incoming participating employees were transferred to the Plan at each participation date. The following is a summary:

<u>Company Name</u>	<u>401(k) Plan Participation Date</u>
TEK Express	January 1, 2023
1 st Source Restaurant Services, Inc.	January 1, 2023
1 st Source Sheet Metal, LLC	January 1, 2023
Commercial Kitchen Repairs, Inc.	May 8, 2023
Harris Warren Commercial Kitchens	August 28, 2023

Tech24 Retirement Plan
Notes to Financial Statements
For the Years Ended December 31, 2022 and 2021

The Plan was also amended effective January 1, 2023 to implement the Setting Up Every Community for Retirement Enhancement (“SECURE”) Act of 2019. The SECURE Act contains a number of provisions to incentivize retirement planning, diversify the options available to savers, and increase access to tax-advantaged savings programs.

SUPPLEMENTAL SCHEDULE

SUPPLEMENTAL SCHEDULE

Tech24 Retirement Plan
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
Plan Sponsor Identification Number: 57-0757882
Plan Number: 001
For the Year Ended December 31, 2022

<a>	 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
Mutual Funds:				
	American Funds	New World R6	**	\$ 64,680
	Artisan	Mid Cap Institutional	**	72,846
	Victory Sycamore	Established Value R6	**	2,127,600
	JP Morgan	Equity Income R6	**	805,084
	Lord Abbett	Bond Debenture R6	**	240,407
	Federated Hermes	Government Obligations Premier	**	374,983
	Dodge & Cox	Balanced Fund	**	306,014
	Dodge & Cox	Income Fund	**	2,109,474
	Harbor	Capital Appreciation Retirement	**	180,730
	Columbia	Small Cap Value Fund II Institutional	**	327,390
	Alliance Bernstein	Small Cap Growth	**	66,785
	Cohen & Steers	Realty Shares 1	**	533,741
	Fidelity	500 Index	**	2,692,759
	Fidelity	Inflation Protected Bond Index	**	1,219,359
	Fidelity	International Index	**	2,382,932
	Fidelity	Mid Cap Index	**	223,491
	Fidelity	Small Cap Index	**	467,068
	Fidelity	US Bond Index	**	1,849,154
	T. Rowe Price	Retirement Balanced	**	12,274
	T. Rowe Price	Retirement 2015	**	71,622
	T. Rowe Price	Retirement 2020	**	38,710
	T. Rowe Price	Retirement 2025	**	607,313
	T. Rowe Price	Retirement 2030	**	726,271
	T. Rowe Price	Retirement 2035	**	1,313,373
	T. Rowe Price	Retirement 2040	**	445,103
	T. Rowe Price	Retirement 2045	**	530,130
	T. Rowe Price	Retirement 2050	**	468,465
	T. Rowe Price	Retirement 2055	**	274,734
	T. Rowe Price	Retirement 2060	**	244,081
	VanEck	CM Commodity Index Y	**	306,668
	Mass Mutual	Short Duration Bond	**	8,563
	MFS	International Diversification	**	664,634
				\$ 21,756,438

SUPPLEMENTAL SCHEDULE (CONTINUED)

*	Notes receivable from participants - interest rates ranging from 3.25% to 8% and due 2016 through 2027	\$	396,151
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*	Represents a party-in-interest to the Plan
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**	Cost information is omitted as all investments are participant directed
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SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

Tech24 Retirement Plan

01-JAN-22 to 31-DEC-22

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INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1TRPTX			13,752.94	12,274.35
1TRFGX			79,437.00	71,622.36
1TRBRX			41,829.63	38,709.58
1TRPHX			746,794.62	607,313.29
1TRPCX			843,823.80	726,271.44
1TRPJX			1,293,528.04	1,313,372.59
1TRPDX			546,803.47	445,103.34
1TRPKX			654,665.89	530,130.30
1TRPMX			583,656.07	468,465.08
1TRPNX			313,630.44	274,733.59
1TRPLX			262,847.79	244,081.40
1RNWGX			71,702.44	64,679.42
1FSPSX			2,474,607.45	2,382,932.27
1MDIZX			687,913.64	664,634.16
1CSJIX			643,438.26	533,740.91
1CMCYX			380,243.79	306,667.73
1QUAZX			77,563.24	66,784.98
1CRRYX			354,668.65	327,389.88
1FSSNX			507,652.51	467,068.07
1APHMX			106,416.42	72,845.41
1FSMDX			247,049.94	223,491.40
1VEVRX			2,175,837.10	2,127,599.93
1FXAIX			3,001,781.13	2,692,759.40
1HNACX			265,429.15	180,729.74
1OIEJX			773,308.70	805,084.48
1DC-BAL			326,851.32	306,013.48
1DC-INC			2,292,021.87	2,109,473.60
1FXNAX			2,019,886.52	1,849,153.65
1FIPDX			1,446,300.10	1,219,358.77
1LBNVX			275,946.27	240,407.28
1BXDYX1			8,647.85	8,562.88
1GOFXX			337,588.13	337,588.16
			23,855,624.17	21,719,042.92
PARTICIPANT LOANS	VARIOUS	3.250-8.000	395,806.51	396,150.69
FORFEITURES			37,395.37	37,395.37

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

Tech24 Retirement Plan

01-JAN-22 to 31-DEC-22

10-FEB-23 22:31:56

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
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LEGEND

INVESTMENT OPTION:

1TRPTX T. Rowe Price Retirement Balanced I
 1TRBRX T. Rowe Price Retirement I 2020 I
 1TRPCX T. Rowe Price Retirement I 2030 I
 1TRPDX T. Rowe Price Retirement I 2040 I
 1TRPMX T. Rowe Price Retirement I 2050 I
 1TRPLX T. Rowe Price Retirement I 2060 I
 1FSPSX Fidelity International Index
 1CSJIX Cohen & Steers Realty Shares I
 1QUAZX AB Small Cap Growth Z
 1FSSNX Fidelity Small Cap Index
 1FSMDX Fidelity Mid Cap Index
 1FXAIX Fidelity 500 Index
 1OIEJX J P Morgan Equity Income R6
 1DC-INC Dodge & Cox Income Fund - I
 1FIPDX Fidelity Inflation Protected Bond Index
 1BXDYX1 MassMutual Short-Duration Bond Y

1TRFGX T. Rowe Price Retirement I 2015 I
 1TRPHX T. Rowe Price Retirement I 2025 I
 1TRPJX T. Rowe Price Retirement I 2035 I
 1TRPKX T. Rowe Price Retirement I 2045 I
 1TRPNX T. Rowe Price Retirement I 2055 I
 1RNWGX American Funds New World R6
 1MDIZX MFS Intl Diversification R6
 1CMCYX VanEck CM Commodity Index Y
 1CRRYX Columbia Small Cap Value Fund II Instl 3
 1APHMX Artisan Mid Cap Institutional
 1VEVRX Victory Sycamore Established Value R6
 1HNACX Harbor Capital Appreciation Retirement
 1DC-BAL Dodge & Cox Balanced Fund - I
 1FXNAX Fidelity US Bond Index
 1LBNVX Lord Abbett Bond Debenture R6
 1GOFXX Federated Hermes Govt Obligations Fd Prm

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year