

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 <u>01/01/2022</u> and ending <u>12/31/2022</u>	
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 <u>LEGITSCRIPT 401(K) PROFIT SHARING PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
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) <u>LEGITSCRIPT, LLC</u> <u>818 SW 3RD AVENUE, SUITE 353</u> <u>PORTLAND, OR 97204</u>		
1c Effective date of plan <u>01/01/2010</u>		
2b Employer Identification Number (EIN) <u>56-2656515</u>		
2c Plan Sponsor's telephone number <u>503-746-8250</u>		
2d Business code (see instructions) <u>541990</u>		

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including 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	LEAH SCHLEGEL
	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		5 191
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) 135
a(2) Total number of active participants at the end of the plan year		6a(2) 197
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 60
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 257
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 257
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 249
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: 3B 2A 2S 2E 2F 2G 2J 2K 2T 3D		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 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 LEGITSCRIPT 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 LEGITSCRIPT, LLC	D Employer Identification Number (EIN) 56-2656515	

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 60 64 65	RECORDKEEPER	14343	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
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.	
AB STN GLB THMTC A - ALLIANCEBERNS 52-2269240	0.50%	
(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.	
C&S INST REALTY SHS - DST ASSET MA 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.10%	
(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.	
CALV GLB ENRG SLTN I - DST ASSET M 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.10%	

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.
CALV GLOBAL WATER I - DST ASSET MA	430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.10%
(a) Enter service provider name as it appears on line 2		(b) Service Codes (see instructions)
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.
DOMINI IMPACT BD INV - ULTIMUS FUN	31-1663251	0.40%
(a) Enter service provider name as it appears on line 2		(b) Service Codes (see instructions)
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.
IMPAX GLB ENV MKT IS - BNY MELLON	301 BELLEVUE PARKWAY WILMINGTON, DE 19809	0.10%

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.	
PARNASSUS CORE EQ IV - ULTIMUS FUN 31-1663251	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.	
PARNASSUS MID CAP - ULTIMUS FUND S 31-1663251	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.	
PARNASSUS VAL EQ - ULTIMUS FUND SO 31-1663251	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
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
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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
(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>LEGITSCRIPT 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>LEGITSCRIPT, LLC</u>	D Employer Identification Number (EIN) <u>56-2656515</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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 Total noninterest-bearing cash.....	1a		5999923	0
b Receivables (less allowance for doubtful accounts):				
(1) Employer contributions.....	1b(1)		56797	24889
(2) Participant contributions.....	1b(2)		35667	54946
(3) Other.....	1b(3)		0	0
c General investments:				
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		0	11992
(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)		21702	37819
(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)		0	6754893
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		0	0
(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	6114089	6884539

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	6114089	6884539
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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)	566356	
(B) Participants	2a(1)(B)	1243421	
(C) Others (including rollovers)	2a(1)(C)	340389	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2150166
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	744	
(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)	1193	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1937
(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)	176274	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		176274
(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)		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)		-957708
c Other income	2c		-4625
d Total income. Add all income amounts in column (b) and enter total	2d		1366044
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	580556	
(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)		580556
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
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)	695	
(4) Other	2i(4)	14343	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		15038
j Total expenses. Add all expense amounts in column (b) and enter total	2j		595594
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		770450
l Transfers of assets:			
(1) To this plan	2l(1)		0
(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: SWEENEY CONRAD, P.S.

(2) EIN: 91-3101672

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		166176

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

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

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan LEGITSCRIPT 401(K) PROFIT SHARING PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 LEGITSCRIPT, LLC		D Employer Identification Number (EIN) 56-2656515
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:		
	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 _____

LEGITSCRIPT 401(k) PROFIT SHARING PLAN

EIN: 56-2656515

PLAN NO. 001

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES

December 31, 2022 and 2021

LEGITSCRIPT 401(k) PROFIT SHARING PLAN
Financial Statements and Supplemental Schedules
December 31, 2022 and 2021

Index

	Pages
Independent Auditors' Report	1-3
 Financial Statements:	
Statements of Net Assets Available for Benefits	4
Statement of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements.....	6-10
 Supplemental Schedules Required by the Department of Labor:	
Schedule of Delinquent Participant Contributions.....	11
Schedule of Assets (Held at End of Year)	12

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of the
LegitScript 401(k) Profit Sharing Plan

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

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

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

Management has obtained certifications from qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 4 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 qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions 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 LegitScript 401(k) Profit Sharing Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

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 LegitScript 401(k) Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

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 LegitScript 401(k) Profit Sharing Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about LegitScript 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedules Required by ERISA

The supplemental Schedule of Delinquent Participant Contributions and Schedule of Assets (Held at End of Year) as of or for the year ended December 31, 2022, are presented for purposes of additional analysis and are 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 schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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

Sweeney Conrad, P.S.

Sweeney Conrad, P.S.
Kirkland, Washington
October 13, 2023

LEGITSCRIPT 401(k) PROFIT SHARING PLAN

Statements of Net Assets Available for Benefits

	December 31,	
	2022	2021
ASSETS		
Investments at fair value	\$ 6,766,885	\$ -
Cash in transit - noninterest bearing	-	5,999,923
Receivables:		
Notes receivables from participants	37,819	21,702
Participant contributions	54,946	35,667
Employer matching contributions	24,889	56,797
Total receivables	117,654	114,166
Net assets available for benefits	\$ 6,884,539	\$ 6,114,089

See accompanying notes to financial statements

LEGITSCRIPT 401(k) PROFIT SHARING PLAN
Statement of Changes in Net Assets Available for Benefits
Year ended December 31, 2022

Additions:

Investment income (loss):

Net depreciation in fair value of investments	\$ (962,333)
Dividends	<u>177,018</u>

Net investment loss	<u>(785,315)</u>
---------------------	------------------

Interest earned on notes receivable from participants	<u>1,193</u>
---	--------------

Contributions:

Participants	1,243,421
Employer	566,356
Participant rollovers	<u>340,389</u>

Total contributions	<u>2,150,166</u>
---------------------	------------------

Total additions	<u>1,366,044</u>
-----------------	------------------

Deductions:

Benefits paid to participants	580,556
Administrative expenses	<u>15,038</u>

Total deductions	<u>595,594</u>
------------------	----------------

Net increase in net assets available for benefits	770,450
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Net assets available for benefits:

Beginning of the year	<u>6,114,089</u>
-----------------------	------------------

End of the year	<u>\$ 6,884,539</u>
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LEGITSCRIPT 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2022 and 2021

NOTE 1 – ORGANIZATION AND DESCRIPTION OF THE PLAN

The provisions of the LegitScript (the Company) 401(k) Profit Sharing Plan (the Plan) were effective January 1, 2010. The Plan has been amended and restated to comply with current legislation. The following description of the Plan provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of the Company, excluding non-resident aliens and union employees. Prior to January 1, 2022, employees were eligible for participation after attainment of age 21 and the completion of six months of service, with immediate entry. Effective January 1, 2022, the service requirement of six months was removed, and employees may enter the Plan on the first day of the month following eligibility. Participants are eligible for discretionary profit sharing contributions if they are employed on the last day of the Plan year and completed one year of service during the Plan year, as defined in the Plan document. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan Administrator is responsible for oversight of the Plan, determines the appropriateness of the Plan's investment offerings, and monitors investment performance.

Contributions

The Plan provides for automatic enrollment of newly eligible employees at a deferral rate of 6% of eligible compensation. Participants may elect to change or stop the payroll deductions at any time. Participants may elect to contribute up to 100% of their compensation to the Plan, within statutory limits. 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 other qualified plans. Contributions are funded to the Plan after each pay period.

The Company makes a safe harbor matching contribution equal to 100% of the first 3% of employee deferrals plus 50% of the next 2% of employee deferrals. Safe harbor matching contributions are funded to the Plan after each pay period.

The Company may also elect to make discretionary employer matching and profit sharing contributions. No discretionary employer matching or profit sharing contributions were made in 2022 and 2021.

Participant Accounts

Individual participant accounts are maintained by the Plan's third party administrator. Each account is credited or charged with the participant's contributions, the Company's contributions, allocations of investment income and losses on the individual account balances, and administrative expenses. Distribution and loan administration fees are deducted from the respective participant's accounts. Allocations are based on participant compensation, account balances, or specific participant transactions, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

NOTE 1 – ORGANIZATION AND DESCRIPTION OF THE PLAN (continued)

Investment Options

Participants direct employee and employer contributions among various mutual funds options.

Vesting

Participants are 100% vested in their elective deferral contributions and safe-harbor matching contributions plus actual earnings thereon. Vesting in discretionary matching and profit sharing contributions, if any, is based on years of credited service, as defined in the Plan document, with 20% vesting after the first two years of service, and full vesting after six years of service. Upon normal retirement (65) or death, participants become fully vested in all benefits.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to the lesser of \$50,000 or 50% of their vested account balance. Terms of the notes receivable may not exceed five years except for the purchase of a primary residence, in which case the note receivable term may be fifteen years. The notes receivable are secured by the balance in the participant's account and bear interest at the prime rate plus 1% at the time of issuance. Interest rates range from 3.25% to 6.25% for notes receivable from participants outstanding as of December 31, 2022. Principal and interest is paid ratably through payroll deductions.

Payment of Benefits

Benefits may be distributed upon retirement, death, or other termination of employment. Benefits equal to the value of the participant's vested account may be paid in a lump-sum or in installments, as described in the Plan document. Upon attainment of age 59 ½, participants may request a distribution of their fully vested account balances prior to retirement.

Forfeited Accounts

Upon termination, participants' non-vested account balances are forfeited. Forfeitures may be used to pay administrative expenses, reduce the Company's contributions, or reallocate to participant accounts. At December 31, 2022 and 2021, forfeited non-vested accounts totaled approximately \$3,000 and \$7,000. During 2022, forfeitures of approximately \$21,000 were used to reduce employer matching contributions and no forfeitures were used to pay plan expenses.

Subsequent Events

Effective May 8, 2023, temporary employees with less than 1,000 hours of service are excluded from participating in the Plan. Temporary employees after attainment of age 21 and completion of 1,000 hours of service during the Plan year are eligible for participation on the first day of the following month.

The Plan has evaluated subsequent events through October 13, 2023, the date on which the financial statements were available to be issued.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are significant accounting policies used by the Plan:

Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Investment 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 Administrator determines the Plan's valuation policies utilizing information provided by the investment advisor, trustee, and insurance company. See Note 3 for discussion of fair value measurements.

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 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 balances. Related fees are recorded as administrative expenses and are expensed when they are deducted from the participants account. No allowance for credit losses has been recorded as of December 31, 2022 and 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

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 that are paid by the Company are excluded from these financial statements. Fees for individual transactions such as distributions and loans are deducted from the respective participant's account. Investment related expenses, and revenue sharing fees or credits, are included in net appreciation or depreciation in fair value of investments.

NOTE 3 – FAIR VALUE MEASUREMENTS

GAAP establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

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

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

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

The Plan's investments reported at fair value consist solely of investments which are valued as of December 31, 2022, using level one measurement.

NOTE 4 – CERTIFIED INVESTMENTS

Certain information related to investments and notes receivable from participants that is disclosed in the accompanying financial statements and ERISA-required supplemental schedule on page 12, including investments held, cash in transit – noninterest bearing, and notes receivable from participants at December 31, 2022 and 2021, and net depreciation in fair value of investments, dividends, and interest on notes receivable from participants for the year ended December 31, 2021, was obtained by management and agreed to or derived from information certified as complete and accurate by Ascensus Trust Company as of December 31, 2021 and Fidelity Management Trust Company (Fidelity) from January 1, 2022 through December 31, 2022, the trustees of the Plan.

NOTE 5 – CHANGE IN SERVICE PROVIDERS

Effective January 1, 2022, the Plan Administrator elected to change the Plan's recordkeeper and trustee from Ascensus, LLC and Ascensus Trust Company to Fidelity Workplace Services, LLC and Fidelity, respectively. All of the Plan's assets (approximately \$6,000,000) were transferred to Fidelity in January 2022.

NOTE 6 – RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Fidelity, the trustee of the Plan. Therefore, transactions with Fidelity and its affiliates qualify as party-in-interest transactions. Fees are paid by the Plan to these parties for administrative services. Additionally, these parties collect revenue sharing from the Plan's investments to pay for administrative services.

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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 become 100% vested in their accounts.

NOTE 8 – TAX STATUS

The Plan operates under provisions of a Pre-Approved Plan, which received an opinion letter from the Internal Revenue Service (IRS) dated June 30, 2020, which stated that the Pre-Approved Plan, as then designed, was acceptable under the applicable sections of the Internal Revenue Code (IRC) for use by employers for the benefit of their employees. The Plan has been amended since receiving the opinion letter. However, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax exempt.

GAAP requires the Plan Administrator to evaluate the tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 9 – RISKS AND UNCERTAINTIES

The Plan allows participants to invest in investment securities that are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with the 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 participants' account balances and the amounts reported in the financial statements.

NOTE 10 – PROHIBITED TRANSACTIONS

During 2021 and 2022, the Company failed to remit to the Plan's custodian certain employee contributions totaling approximately \$166,000 within the period prescribed by the Department of Labor (DOL) regulations. For 2021, the Company remitted the late contributions totaling approximately \$165,000 in 2021 and 2022. For 2022, the Company remitted late employee contributions totaling approximately \$1,000 in 2022. The related lost earnings have not been remitted for these late contributions.

**SUPPLEMENTAL SCHEDULES
REQUIRED BY THE DEPARTMENT OF LABOR**

LEGITSCRIPT 401(k) PROFIT SHARING PLAN

EIN: 56-2656515

Plan No. 001

Schedule H, Line 4(a)

Schedule of Delinquent Participant Contributions

Year ended December 31, 2022

Total that Constitute Nonexempt Prohibited Transaction						
Participant contributions transferred late to Plan	Check here if late participant loan repayments are included	Contributions not corrected	Contributions corrected outside Voluntary Fiduciary Correction Program (VFCP)	Contributions pending correction in Voluntary Fiduciary Correction Program (VFCP)	Total fully corrected under Voluntary Fiduciary Correction Program (VFCP) and prohibited transaction exemption 2002-51	
\$ 166,176	X	\$ 166,176	\$ -	\$ -	\$ -	

LEGITSCRIPT 401(k) PROFIT SHARING PLAN

EIN: 56-2656515

Plan No. 001

Schedule H, line 4i

Schedule of Assets (Held at End of Year)

December 31, 2022

(a) Party- in- interest	(b) Identity of issue, borrower, lessor or other similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(e) Current value
	Fidelity Funds:		
*	Freedom 2045 Fund	Mutual Fund	\$ 1,674,211
*	Freedom 2050 Fund	Mutual Fund	1,242,204
*	Freedom 2055 Fund	Mutual Fund	1,121,070
*	Freedom 2040 Fund	Mutual Fund	902,730
*	Freedom 2060 Fund	Mutual Fund	462,921
*	Large Cap Growth Fund	Mutual Fund	316,381
*	500 Index Fund	Mutual Fund	311,701
*	Freedom 2025 Fund	Mutual Fund	253,567
*	Freedom 2030 Fund	Mutual Fund	68,038
*	Global ex U.S. Index Fund	Mutual Fund	48,133
*	U.S. Bond Index Fund	Mutual Fund	41,457
*	Freedom 2035 Fund	Mutual Fund	38,748
*	Mid Cap Index Fund	Mutual Fund	37,862
*	Large Cap Value Index Fund	Mutual Fund	31,211
*	Emerging Markets Index Fund	Mutual Fund	25,372
*	Small Cap Index Fund	Mutual Fund	23,398
*	Freedom 2020 Fund	Mutual Fund	14,902
*	Freedom 2065 Fund	Mutual Fund	13,163
*	Government Money Market Fund	Mutual Fund	11,992
*	Mid Cap Growth Index Fund	Mutual Fund	11,645
*	Small Cap Index	Mutual Fund	11,064
*	Mid Cap Value Index Fund	Mutual Fund	9,617
*	Inflation-Protected Bond Index Fund	Mutual Fund	8,393
*	Small Cap Index Fund	Mutual Fund	4,372
*	Freedom 2015 Fund	Mutual Fund	780
	Parnassus Mid Cap Fund	Mutual Fund	24,956
	Parnassus Value Equity Fund	Mutual Fund	12,693
	Calvert US Large Cap Core Responsible Index Fund	Mutual Fund	11,543
	Calvert Global Water Fund	Mutual Fund	7,155
	Cohen & Steers Institutional Realty Shares Fund	Mutual Fund	7,126
	AB Sustainable Global Thematic Fund	Mutual Fund	6,083
	Parnassus Core Equity Fund	Mutual Fund	5,805
	Impax Global Environmental Markets Fund	Mutual Fund	4,842
	Domini Impact Bond Fund	Mutual Fund	1,320
	Calvert Global Energy Solutions Fund	Mutual Fund	430
*	Notes receivable from participants	Mature through 2027, with interest between 3.25% and 6.25%	37,819

This schedule was derived from data certified by Fidelity Management Trust Company

We put **people** first.



LEGITSCRIPT 401(k) PROFIT SHARING PLAN

EIN: 56-2656515

PLAN NO. 001

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES

December 31, 2022 and 2021

LEGITSCRIPT 401(k) PROFIT SHARING PLAN
Financial Statements and Supplemental Schedules
December 31, 2022 and 2021

Index

	Pages
Independent Auditors' Report	1-3
 Financial Statements:	
Statements of Net Assets Available for Benefits	4
Statement of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements.....	6-10
 Supplemental Schedules Required by the Department of Labor:	
Schedule of Delinquent Participant Contributions.....	11
Schedule of Assets (Held at End of Year)	12

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of the
LegitScript 401(k) Profit Sharing Plan

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

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

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

Management has obtained certifications from qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 4 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 qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions 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 LegitScript 401(k) Profit Sharing Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

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 LegitScript 401(k) Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

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 LegitScript 401(k) Profit Sharing Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about LegitScript 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedules Required by ERISA

The supplemental Schedule of Delinquent Participant Contributions and Schedule of Assets (Held at End of Year) as of or for the year ended December 31, 2022, are presented for purposes of additional analysis and are 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 schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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

Sweeney Conrad, P.S.

Sweeney Conrad, P.S.
Kirkland, Washington
October 13, 2023

LEGITSCRIPT 401(k) PROFIT SHARING PLAN

Statements of Net Assets Available for Benefits

	December 31,	
	2022	2021
ASSETS		
Investments at fair value	\$ 6,766,885	\$ -
Cash in transit - noninterest bearing	-	5,999,923
Receivables:		
Notes receivables from participants	37,819	21,702
Participant contributions	54,946	35,667
Employer matching contributions	24,889	56,797
Total receivables	117,654	114,166
Net assets available for benefits	\$ 6,884,539	\$ 6,114,089

See accompanying notes to financial statements

LEGITSCRIPT 401(k) PROFIT SHARING PLAN
Statement of Changes in Net Assets Available for Benefits
Year ended December 31, 2022

Additions:

Investment income (loss):

Net depreciation in fair value of investments	\$ (962,333)
Dividends	<u>177,018</u>

Net investment loss	<u>(785,315)</u>
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Interest earned on notes receivable from participants	<u>1,193</u>
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Contributions:

Participants	1,243,421
Employer	566,356
Participant rollovers	<u>340,389</u>

Total contributions	<u>2,150,166</u>
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Total additions	<u>1,366,044</u>
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Deductions:

Benefits paid to participants	580,556
Administrative expenses	<u>15,038</u>

Total deductions	<u>595,594</u>
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Net increase in net assets available for benefits	770,450
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Net assets available for benefits:

Beginning of the year	<u>6,114,089</u>
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End of the year	<u>\$ 6,884,539</u>
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LEGITSCRIPT 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2022 and 2021

NOTE 1 – ORGANIZATION AND DESCRIPTION OF THE PLAN

The provisions of the LegitScript (the Company) 401(k) Profit Sharing Plan (the Plan) were effective January 1, 2010. The Plan has been amended and restated to comply with current legislation. The following description of the Plan provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of the Company, excluding non-resident aliens and union employees. Prior to January 1, 2022, employees were eligible for participation after attainment of age 21 and the completion of six months of service, with immediate entry. Effective January 1, 2022, the service requirement of six months was removed, and employees may enter the Plan on the first day of the month following eligibility. Participants are eligible for discretionary profit sharing contributions if they are employed on the last day of the Plan year and completed one year of service during the Plan year, as defined in the Plan document. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan Administrator is responsible for oversight of the Plan, determines the appropriateness of the Plan's investment offerings, and monitors investment performance.

Contributions

The Plan provides for automatic enrollment of newly eligible employees at a deferral rate of 6% of eligible compensation. Participants may elect to change or stop the payroll deductions at any time. Participants may elect to contribute up to 100% of their compensation to the Plan, within statutory limits. 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 other qualified plans. Contributions are funded to the Plan after each pay period.

The Company makes a safe harbor matching contribution equal to 100% of the first 3% of employee deferrals plus 50% of the next 2% of employee deferrals. Safe harbor matching contributions are funded to the Plan after each pay period.

The Company may also elect to make discretionary employer matching and profit sharing contributions. No discretionary employer matching or profit sharing contributions were made in 2022 and 2021.

Participant Accounts

Individual participant accounts are maintained by the Plan's third party administrator. Each account is credited or charged with the participant's contributions, the Company's contributions, allocations of investment income and losses on the individual account balances, and administrative expenses. Distribution and loan administration fees are deducted from the respective participant's accounts. Allocations are based on participant compensation, account balances, or specific participant transactions, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

NOTE 1 – ORGANIZATION AND DESCRIPTION OF THE PLAN (continued)

Investment Options

Participants direct employee and employer contributions among various mutual funds options.

Vesting

Participants are 100% vested in their elective deferral contributions and safe-harbor matching contributions plus actual earnings thereon. Vesting in discretionary matching and profit sharing contributions, if any, is based on years of credited service, as defined in the Plan document, with 20% vesting after the first two years of service, and full vesting after six years of service. Upon normal retirement (65) or death, participants become fully vested in all benefits.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to the lesser of \$50,000 or 50% of their vested account balance. Terms of the notes receivable may not exceed five years except for the purchase of a primary residence, in which case the note receivable term may be fifteen years. The notes receivable are secured by the balance in the participant's account and bear interest at the prime rate plus 1% at the time of issuance. Interest rates range from 3.25% to 6.25% for notes receivable from participants outstanding as of December 31, 2022. Principal and interest is paid ratably through payroll deductions.

Payment of Benefits

Benefits may be distributed upon retirement, death, or other termination of employment. Benefits equal to the value of the participant's vested account may be paid in a lump-sum or in installments, as described in the Plan document. Upon attainment of age 59 ½, participants may request a distribution of their fully vested account balances prior to retirement.

Forfeited Accounts

Upon termination, participants' non-vested account balances are forfeited. Forfeitures may be used to pay administrative expenses, reduce the Company's contributions, or reallocate to participant accounts. At December 31, 2022 and 2021, forfeited non-vested accounts totaled approximately \$3,000 and \$7,000. During 2022, forfeitures of approximately \$21,000 were used to reduce employer matching contributions and no forfeitures were used to pay plan expenses.

Subsequent Events

Effective May 8, 2023, temporary employees with less than 1,000 hours of service are excluded from participating in the Plan. Temporary employees after attainment of age 21 and completion of 1,000 hours of service during the Plan year are eligible for participation on the first day of the following month.

The Plan has evaluated subsequent events through October 13, 2023, the date on which the financial statements were available to be issued.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are significant accounting policies used by the Plan:

Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

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

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

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

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Certain information related to investments and notes receivable from participants that is disclosed in the accompanying financial statements and ERISA-required supplemental schedule on page 12, including investments held, cash in transit – noninterest bearing, and notes receivable from participants at December 31, 2022 and 2021, and net depreciation in fair value of investments, dividends, and interest on notes receivable from participants for the year ended December 31, 2021, was obtained by management and agreed to or derived from information certified as complete and accurate by Ascensus Trust Company as of December 31, 2021 and Fidelity Management Trust Company (Fidelity) from January 1, 2022 through December 31, 2022, the trustees of the Plan.

NOTE 5 – CHANGE IN SERVICE PROVIDERS

Effective January 1, 2022, the Plan Administrator elected to change the Plan's recordkeeper and trustee from Ascensus, LLC and Ascensus Trust Company to Fidelity Workplace Services, LLC and Fidelity, respectively. All of the Plan's assets (approximately \$6,000,000) were transferred to Fidelity in January 2022.

NOTE 6 – RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Fidelity, the trustee of the Plan. Therefore, transactions with Fidelity and its affiliates qualify as party-in-interest transactions. Fees are paid by the Plan to these parties for administrative services. Additionally, these parties collect revenue sharing from the Plan's investments to pay for administrative services.

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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 become 100% vested in their accounts.

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The Plan operates under provisions of a Pre-Approved Plan, which received an opinion letter from the Internal Revenue Service (IRS) dated June 30, 2020, which stated that the Pre-Approved Plan, as then designed, was acceptable under the applicable sections of the Internal Revenue Code (IRC) for use by employers for the benefit of their employees. The Plan has been amended since receiving the opinion letter. However, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax exempt.

GAAP requires the Plan Administrator to evaluate the tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

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The Plan allows participants to invest in investment securities that are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with the 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 participants' account balances and the amounts reported in the financial statements.

NOTE 10 – PROHIBITED TRANSACTIONS

During 2021 and 2022, the Company failed to remit to the Plan's custodian certain employee contributions totaling approximately \$166,000 within the period prescribed by the Department of Labor (DOL) regulations. For 2021, the Company remitted the late contributions totaling approximately \$165,000 in 2021 and 2022. For 2022, the Company remitted late employee contributions totaling approximately \$1,000 in 2022. The related lost earnings have not been remitted for these late contributions.

**SUPPLEMENTAL SCHEDULES
REQUIRED BY THE DEPARTMENT OF LABOR**

LEGITSCRIPT 401(k) PROFIT SHARING PLAN

EIN: 56-2656515

Plan No. 001

Schedule H, Line 4(a)

Schedule of Delinquent Participant Contributions

Year ended December 31, 2022

Total that Constitute Nonexempt Prohibited Transaction						
Participant contributions transferred late to Plan	Check here if late participant loan repayments are included	Contributions not corrected	Contributions corrected outside Voluntary Fiduciary Correction Program (VFCP)	Contributions pending correction in Voluntary Fiduciary Correction Program (VFCP)	Total fully corrected under Voluntary Fiduciary Correction Program (VFCP) and prohibited transaction exemption 2002-51	
\$ 166,176	X	\$ 166,176	\$ -	\$ -	\$ -	

LEGITSCRIPT 401(k) PROFIT SHARING PLAN

EIN: 56-2656515

Plan No. 001

Schedule H, line 4i

Schedule of Assets (Held at End of Year)

December 31, 2022

(a) Party- in- interest	(b) Identity of issue, borrower, lessor or other similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(e) Current value
	Fidelity Funds:		
*	Freedom 2045 Fund	Mutual Fund	\$ 1,674,211
*	Freedom 2050 Fund	Mutual Fund	1,242,204
*	Freedom 2055 Fund	Mutual Fund	1,121,070
*	Freedom 2040 Fund	Mutual Fund	902,730
*	Freedom 2060 Fund	Mutual Fund	462,921
*	Large Cap Growth Fund	Mutual Fund	316,381
*	500 Index Fund	Mutual Fund	311,701
*	Freedom 2025 Fund	Mutual Fund	253,567
*	Freedom 2030 Fund	Mutual Fund	68,038
*	Global ex U.S. Index Fund	Mutual Fund	48,133
*	U.S. Bond Index Fund	Mutual Fund	41,457
*	Freedom 2035 Fund	Mutual Fund	38,748
*	Mid Cap Index Fund	Mutual Fund	37,862
*	Large Cap Value Index Fund	Mutual Fund	31,211
*	Emerging Markets Index Fund	Mutual Fund	25,372
*	Small Cap Index Fund	Mutual Fund	23,398
*	Freedom 2020 Fund	Mutual Fund	14,902
*	Freedom 2065 Fund	Mutual Fund	13,163
*	Government Money Market Fund	Mutual Fund	11,992
*	Mid Cap Growth Index Fund	Mutual Fund	11,645
*	Small Cap Index	Mutual Fund	11,064
*	Mid Cap Value Index Fund	Mutual Fund	9,617
*	Inflation-Protected Bond Index Fund	Mutual Fund	8,393
*	Small Cap Index Fund	Mutual Fund	4,372
*	Freedom 2015 Fund	Mutual Fund	780
	Parnassus Mid Cap Fund	Mutual Fund	24,956
	Parnassus Value Equity Fund	Mutual Fund	12,693
	Calvert US Large Cap Core Responsible Index Fund	Mutual Fund	11,543
	Calvert Global Water Fund	Mutual Fund	7,155
	Cohen & Steers Institutional Realty Shares Fund	Mutual Fund	7,126
	AB Sustainable Global Thematic Fund	Mutual Fund	6,083
	Parnassus Core Equity Fund	Mutual Fund	5,805
	Impax Global Environmental Markets Fund	Mutual Fund	4,842
	Domini Impact Bond Fund	Mutual Fund	1,320
	Calvert Global Energy Solutions Fund	Mutual Fund	430
*	Notes receivable from participants	Mature through 2027, with interest between 3.25% and 6.25%	37,819

This schedule was derived from data certified by Fidelity Management Trust Company

We put **people** first.



LEGITSCRIPT 401(k) PROFIT SHARING PLAN

EIN: 56-2656515

PLAN NO. 001

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES

December 31, 2022 and 2021

LEGITSCRIPT 401(k) PROFIT SHARING PLAN
Financial Statements and Supplemental Schedules
December 31, 2022 and 2021

Index

	Pages
Independent Auditors' Report	1-3
 Financial Statements:	
Statements of Net Assets Available for Benefits	4
Statement of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements.....	6-10
 Supplemental Schedules Required by the Department of Labor:	
Schedule of Delinquent Participant Contributions.....	11
Schedule of Assets (Held at End of Year)	12

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of the
LegitScript 401(k) Profit Sharing Plan

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

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

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

Management has obtained certifications from qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 4 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 qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions 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 LegitScript 401(k) Profit Sharing Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

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 LegitScript 401(k) Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

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 LegitScript 401(k) Profit Sharing Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about LegitScript 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedules Required by ERISA

The supplemental Schedule of Delinquent Participant Contributions and Schedule of Assets (Held at End of Year) as of or for the year ended December 31, 2022, are presented for purposes of additional analysis and are 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 schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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

Sweeney Conrad, P.S.

Sweeney Conrad, P.S.
Kirkland, Washington
October 13, 2023

LEGITSCRIPT 401(k) PROFIT SHARING PLAN

Statements of Net Assets Available for Benefits

	December 31,	
	2022	2021
ASSETS		
Investments at fair value	\$ 6,766,885	\$ -
Cash in transit - noninterest bearing	-	5,999,923
Receivables:		
Notes receivables from participants	37,819	21,702
Participant contributions	54,946	35,667
Employer matching contributions	24,889	56,797
Total receivables	117,654	114,166
Net assets available for benefits	\$ 6,884,539	\$ 6,114,089

See accompanying notes to financial statements

LEGITSCRIPT 401(k) PROFIT SHARING PLAN
Statement of Changes in Net Assets Available for Benefits
Year ended December 31, 2022

Additions:

Investment income (loss):

Net depreciation in fair value of investments	\$ (962,333)
Dividends	<u>177,018</u>

Net investment loss	<u>(785,315)</u>
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Interest earned on notes receivable from participants	<u>1,193</u>
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Contributions:

Participants	1,243,421
Employer	566,356
Participant rollovers	<u>340,389</u>

Total contributions	<u>2,150,166</u>
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Total additions	<u>1,366,044</u>
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Deductions:

Benefits paid to participants	580,556
Administrative expenses	<u>15,038</u>

Total deductions	<u>595,594</u>
------------------	----------------

Net increase in net assets available for benefits	770,450
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Net assets available for benefits:

Beginning of the year	<u>6,114,089</u>
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End of the year	<u>\$ 6,884,539</u>
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LEGITSCRIPT 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2022 and 2021

NOTE 1 – ORGANIZATION AND DESCRIPTION OF THE PLAN

The provisions of the LegitScript (the Company) 401(k) Profit Sharing Plan (the Plan) were effective January 1, 2010. The Plan has been amended and restated to comply with current legislation. The following description of the Plan provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of the Company, excluding non-resident aliens and union employees. Prior to January 1, 2022, employees were eligible for participation after attainment of age 21 and the completion of six months of service, with immediate entry. Effective January 1, 2022, the service requirement of six months was removed, and employees may enter the Plan on the first day of the month following eligibility. Participants are eligible for discretionary profit sharing contributions if they are employed on the last day of the Plan year and completed one year of service during the Plan year, as defined in the Plan document. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan Administrator is responsible for oversight of the Plan, determines the appropriateness of the Plan's investment offerings, and monitors investment performance.

Contributions

The Plan provides for automatic enrollment of newly eligible employees at a deferral rate of 6% of eligible compensation. Participants may elect to change or stop the payroll deductions at any time. Participants may elect to contribute up to 100% of their compensation to the Plan, within statutory limits. 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 other qualified plans. Contributions are funded to the Plan after each pay period.

The Company makes a safe harbor matching contribution equal to 100% of the first 3% of employee deferrals plus 50% of the next 2% of employee deferrals. Safe harbor matching contributions are funded to the Plan after each pay period.

The Company may also elect to make discretionary employer matching and profit sharing contributions. No discretionary employer matching or profit sharing contributions were made in 2022 and 2021.

Participant Accounts

Individual participant accounts are maintained by the Plan's third party administrator. Each account is credited or charged with the participant's contributions, the Company's contributions, allocations of investment income and losses on the individual account balances, and administrative expenses. Distribution and loan administration fees are deducted from the respective participant's accounts. Allocations are based on participant compensation, account balances, or specific participant transactions, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

NOTE 1 – ORGANIZATION AND DESCRIPTION OF THE PLAN (continued)

Investment Options

Participants direct employee and employer contributions among various mutual funds options.

Vesting

Participants are 100% vested in their elective deferral contributions and safe-harbor matching contributions plus actual earnings thereon. Vesting in discretionary matching and profit sharing contributions, if any, is based on years of credited service, as defined in the Plan document, with 20% vesting after the first two years of service, and full vesting after six years of service. Upon normal retirement (65) or death, participants become fully vested in all benefits.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to the lesser of \$50,000 or 50% of their vested account balance. Terms of the notes receivable may not exceed five years except for the purchase of a primary residence, in which case the note receivable term may be fifteen years. The notes receivable are secured by the balance in the participant's account and bear interest at the prime rate plus 1% at the time of issuance. Interest rates range from 3.25% to 6.25% for notes receivable from participants outstanding as of December 31, 2022. Principal and interest is paid ratably through payroll deductions.

Payment of Benefits

Benefits may be distributed upon retirement, death, or other termination of employment. Benefits equal to the value of the participant's vested account may be paid in a lump-sum or in installments, as described in the Plan document. Upon attainment of age 59 ½, participants may request a distribution of their fully vested account balances prior to retirement.

Forfeited Accounts

Upon termination, participants' non-vested account balances are forfeited. Forfeitures may be used to pay administrative expenses, reduce the Company's contributions, or reallocate to participant accounts. At December 31, 2022 and 2021, forfeited non-vested accounts totaled approximately \$3,000 and \$7,000. During 2022, forfeitures of approximately \$21,000 were used to reduce employer matching contributions and no forfeitures were used to pay plan expenses.

Subsequent Events

Effective May 8, 2023, temporary employees with less than 1,000 hours of service are excluded from participating in the Plan. Temporary employees after attainment of age 21 and completion of 1,000 hours of service during the Plan year are eligible for participation on the first day of the following month.

The Plan has evaluated subsequent events through October 13, 2023, the date on which the financial statements were available to be issued.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are significant accounting policies used by the Plan:

Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Investment 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 Administrator determines the Plan's valuation policies utilizing information provided by the investment advisor, trustee, and insurance company. See Note 3 for discussion of fair value measurements.

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 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 balances. Related fees are recorded as administrative expenses and are expensed when they are deducted from the participants account. No allowance for credit losses has been recorded as of December 31, 2022 and 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

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 that are paid by the Company are excluded from these financial statements. Fees for individual transactions such as distributions and loans are deducted from the respective participant's account. Investment related expenses, and revenue sharing fees or credits, are included in net appreciation or depreciation in fair value of investments.

NOTE 3 – FAIR VALUE MEASUREMENTS

GAAP establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

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

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

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

The Plan's investments reported at fair value consist solely of investments which are valued as of December 31, 2022, using level one measurement.

NOTE 4 – CERTIFIED INVESTMENTS

Certain information related to investments and notes receivable from participants that is disclosed in the accompanying financial statements and ERISA-required supplemental schedule on page 12, including investments held, cash in transit – noninterest bearing, and notes receivable from participants at December 31, 2022 and 2021, and net depreciation in fair value of investments, dividends, and interest on notes receivable from participants for the year ended December 31, 2021, was obtained by management and agreed to or derived from information certified as complete and accurate by Ascensus Trust Company as of December 31, 2021 and Fidelity Management Trust Company (Fidelity) from January 1, 2022 through December 31, 2022, the trustees of the Plan.

NOTE 5 – CHANGE IN SERVICE PROVIDERS

Effective January 1, 2022, the Plan Administrator elected to change the Plan's recordkeeper and trustee from Ascensus, LLC and Ascensus Trust Company to Fidelity Workplace Services, LLC and Fidelity, respectively. All of the Plan's assets (approximately \$6,000,000) were transferred to Fidelity in January 2022.

NOTE 6 – RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Fidelity, the trustee of the Plan. Therefore, transactions with Fidelity and its affiliates qualify as party-in-interest transactions. Fees are paid by the Plan to these parties for administrative services. Additionally, these parties collect revenue sharing from the Plan's investments to pay for administrative services.

NOTE 7 – 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 become 100% vested in their accounts.

NOTE 8 – TAX STATUS

The Plan operates under provisions of a Pre-Approved Plan, which received an opinion letter from the Internal Revenue Service (IRS) dated June 30, 2020, which stated that the Pre-Approved Plan, as then designed, was acceptable under the applicable sections of the Internal Revenue Code (IRC) for use by employers for the benefit of their employees. The Plan has been amended since receiving the opinion letter. However, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax exempt.

GAAP requires the Plan Administrator to evaluate the tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 9 – RISKS AND UNCERTAINTIES

The Plan allows participants to invest in investment securities that are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with the 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 participants' account balances and the amounts reported in the financial statements.

NOTE 10 – PROHIBITED TRANSACTIONS

During 2021 and 2022, the Company failed to remit to the Plan's custodian certain employee contributions totaling approximately \$166,000 within the period prescribed by the Department of Labor (DOL) regulations. For 2021, the Company remitted the late contributions totaling approximately \$165,000 in 2021 and 2022. For 2022, the Company remitted late employee contributions totaling approximately \$1,000 in 2022. The related lost earnings have not been remitted for these late contributions.

**SUPPLEMENTAL SCHEDULES
REQUIRED BY THE DEPARTMENT OF LABOR**

LEGITSCRIPT 401(k) PROFIT SHARING PLAN

EIN: 56-2656515

Plan No. 001

Schedule H, Line 4(a)

Schedule of Delinquent Participant Contributions

Year ended December 31, 2022

Total that Constitute Nonexempt Prohibited Transaction						
Participant contributions transferred late to Plan	Check here if late participant loan repayments are included	Contributions not corrected	Contributions corrected outside Voluntary Fiduciary Correction Program (VFCP)	Contributions pending correction in Voluntary Fiduciary Correction Program (VFCP)	Total fully corrected under Voluntary Fiduciary Correction Program (VFCP) and prohibited transaction exemption 2002-51	
\$ 166,176	X	\$ 166,176	\$ -	\$ -	\$ -	

LEGITSCRIPT 401(k) PROFIT SHARING PLAN

EIN: 56-2656515

Plan No. 001

Schedule H, line 4i

Schedule of Assets (Held at End of Year)

December 31, 2022

(a) Party- in- interest	(b) Identity of issue, borrower, lessor or other similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(e) Current value
	Fidelity Funds:		
*	Freedom 2045 Fund	Mutual Fund	\$ 1,674,211
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	Domini Impact Bond Fund	Mutual Fund	1,320
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*	Notes receivable from participants	Mature through 2027, with interest between 3.25% and 6.25%	37,819

This schedule was derived from data certified by Fidelity Management Trust Company

We put **people** first.



LEGITSCRIPT 401(k) PROFIT SHARING PLAN

EIN: 56-2656515

PLAN NO. 001

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES

December 31, 2022 and 2021

LEGITSCRIPT 401(k) PROFIT SHARING PLAN
Financial Statements and Supplemental Schedules
December 31, 2022 and 2021

Index

	Pages
Independent Auditors' Report	1-3
 Financial Statements:	
Statements of Net Assets Available for Benefits	4
Statement of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements.....	6-10
 Supplemental Schedules Required by the Department of Labor:	
Schedule of Delinquent Participant Contributions.....	11
Schedule of Assets (Held at End of Year)	12

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of the
LegitScript 401(k) Profit Sharing Plan

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

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

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

Management has obtained certifications from qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 4 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 qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions 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 LegitScript 401(k) Profit Sharing Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

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 LegitScript 401(k) Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

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 LegitScript 401(k) Profit Sharing Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about LegitScript 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedules Required by ERISA

The supplemental Schedule of Delinquent Participant Contributions and Schedule of Assets (Held at End of Year) as of or for the year ended December 31, 2022, are presented for purposes of additional analysis and are 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 schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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

Sweeney Conrad, P.S.

Sweeney Conrad, P.S.
Kirkland, Washington
October 13, 2023

LEGITSCRIPT 401(k) PROFIT SHARING PLAN

Statements of Net Assets Available for Benefits

	December 31,	
	2022	2021
ASSETS		
Investments at fair value	\$ 6,766,885	\$ -
Cash in transit - noninterest bearing	-	5,999,923
Receivables:		
Notes receivables from participants	37,819	21,702
Participant contributions	54,946	35,667
Employer matching contributions	24,889	56,797
Total receivables	117,654	114,166
Net assets available for benefits	\$ 6,884,539	\$ 6,114,089

See accompanying notes to financial statements

LEGITSCRIPT 401(k) PROFIT SHARING PLAN
Statement of Changes in Net Assets Available for Benefits
Year ended December 31, 2022

Additions:

Investment income (loss):

Net depreciation in fair value of investments	\$ (962,333)
Dividends	<u>177,018</u>

Net investment loss	<u>(785,315)</u>
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Interest earned on notes receivable from participants	<u>1,193</u>
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Contributions:

Participants	1,243,421
Employer	566,356
Participant rollovers	<u>340,389</u>

Total contributions	<u>2,150,166</u>
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Total additions	<u>1,366,044</u>
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Deductions:

Benefits paid to participants	580,556
Administrative expenses	<u>15,038</u>

Total deductions	<u>595,594</u>
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Net increase in net assets available for benefits	770,450
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Net assets available for benefits:

Beginning of the year	<u>6,114,089</u>
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End of the year	<u><u>\$ 6,884,539</u></u>
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LEGITSCRIPT 401(k) PROFIT SHARING PLAN

Notes to Financial Statements

December 31, 2022 and 2021

NOTE 1 – ORGANIZATION AND DESCRIPTION OF THE PLAN

The provisions of the LegitScript (the Company) 401(k) Profit Sharing Plan (the Plan) were effective January 1, 2010. The Plan has been amended and restated to comply with current legislation. The following description of the Plan provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of the Company, excluding non-resident aliens and union employees. Prior to January 1, 2022, employees were eligible for participation after attainment of age 21 and the completion of six months of service, with immediate entry. Effective January 1, 2022, the service requirement of six months was removed, and employees may enter the Plan on the first day of the month following eligibility. Participants are eligible for discretionary profit sharing contributions if they are employed on the last day of the Plan year and completed one year of service during the Plan year, as defined in the Plan document. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan Administrator is responsible for oversight of the Plan, determines the appropriateness of the Plan's investment offerings, and monitors investment performance.

Contributions

The Plan provides for automatic enrollment of newly eligible employees at a deferral rate of 6% of eligible compensation. Participants may elect to change or stop the payroll deductions at any time. Participants may elect to contribute up to 100% of their compensation to the Plan, within statutory limits. 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 other qualified plans. Contributions are funded to the Plan after each pay period.

The Company makes a safe harbor matching contribution equal to 100% of the first 3% of employee deferrals plus 50% of the next 2% of employee deferrals. Safe harbor matching contributions are funded to the Plan after each pay period.

The Company may also elect to make discretionary employer matching and profit sharing contributions. No discretionary employer matching or profit sharing contributions were made in 2022 and 2021.

Participant Accounts

Individual participant accounts are maintained by the Plan's third party administrator. Each account is credited or charged with the participant's contributions, the Company's contributions, allocations of investment income and losses on the individual account balances, and administrative expenses. Distribution and loan administration fees are deducted from the respective participant's accounts. Allocations are based on participant compensation, account balances, or specific participant transactions, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

NOTE 1 – ORGANIZATION AND DESCRIPTION OF THE PLAN (continued)

Investment Options

Participants direct employee and employer contributions among various mutual funds options.

Vesting

Participants are 100% vested in their elective deferral contributions and safe-harbor matching contributions plus actual earnings thereon. Vesting in discretionary matching and profit sharing contributions, if any, is based on years of credited service, as defined in the Plan document, with 20% vesting after the first two years of service, and full vesting after six years of service. Upon normal retirement (65) or death, participants become fully vested in all benefits.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to the lesser of \$50,000 or 50% of their vested account balance. Terms of the notes receivable may not exceed five years except for the purchase of a primary residence, in which case the note receivable term may be fifteen years. The notes receivable are secured by the balance in the participant's account and bear interest at the prime rate plus 1% at the time of issuance. Interest rates range from 3.25% to 6.25% for notes receivable from participants outstanding as of December 31, 2022. Principal and interest is paid ratably through payroll deductions.

Payment of Benefits

Benefits may be distributed upon retirement, death, or other termination of employment. Benefits equal to the value of the participant's vested account may be paid in a lump-sum or in installments, as described in the Plan document. Upon attainment of age 59 ½, participants may request a distribution of their fully vested account balances prior to retirement.

Forfeited Accounts

Upon termination, participants' non-vested account balances are forfeited. Forfeitures may be used to pay administrative expenses, reduce the Company's contributions, or reallocate to participant accounts. At December 31, 2022 and 2021, forfeited non-vested accounts totaled approximately \$3,000 and \$7,000. During 2022, forfeitures of approximately \$21,000 were used to reduce employer matching contributions and no forfeitures were used to pay plan expenses.

Subsequent Events

Effective May 8, 2023, temporary employees with less than 1,000 hours of service are excluded from participating in the Plan. Temporary employees after attainment of age 21 and completion of 1,000 hours of service during the Plan year are eligible for participation on the first day of the following month.

The Plan has evaluated subsequent events through October 13, 2023, the date on which the financial statements were available to be issued.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are significant accounting policies used by the Plan:

Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Investment 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 Administrator determines the Plan's valuation policies utilizing information provided by the investment advisor, trustee, and insurance company. See Note 3 for discussion of fair value measurements.

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 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 balances. Related fees are recorded as administrative expenses and are expensed when they are deducted from the participants account. No allowance for credit losses has been recorded as of December 31, 2022 and 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

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 that are paid by the Company are excluded from these financial statements. Fees for individual transactions such as distributions and loans are deducted from the respective participant's account. Investment related expenses, and revenue sharing fees or credits, are included in net appreciation or depreciation in fair value of investments.

NOTE 3 – FAIR VALUE MEASUREMENTS

GAAP establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

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

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

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

The Plan's investments reported at fair value consist solely of investments which are valued as of December 31, 2022, using level one measurement.

NOTE 4 – CERTIFIED INVESTMENTS

Certain information related to investments and notes receivable from participants that is disclosed in the accompanying financial statements and ERISA-required supplemental schedule on page 12, including investments held, cash in transit – noninterest bearing, and notes receivable from participants at December 31, 2022 and 2021, and net depreciation in fair value of investments, dividends, and interest on notes receivable from participants for the year ended December 31, 2021, was obtained by management and agreed to or derived from information certified as complete and accurate by Ascensus Trust Company as of December 31, 2021 and Fidelity Management Trust Company (Fidelity) from January 1, 2022 through December 31, 2022, the trustees of the Plan.

NOTE 5 – CHANGE IN SERVICE PROVIDERS

Effective January 1, 2022, the Plan Administrator elected to change the Plan's recordkeeper and trustee from Ascensus, LLC and Ascensus Trust Company to Fidelity Workplace Services, LLC and Fidelity, respectively. All of the Plan's assets (approximately \$6,000,000) were transferred to Fidelity in January 2022.

NOTE 6 – RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Fidelity, the trustee of the Plan. Therefore, transactions with Fidelity and its affiliates qualify as party-in-interest transactions. Fees are paid by the Plan to these parties for administrative services. Additionally, these parties collect revenue sharing from the Plan's investments to pay for administrative services.

NOTE 7 – 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 become 100% vested in their accounts.

NOTE 8 – TAX STATUS

The Plan operates under provisions of a Pre-Approved Plan, which received an opinion letter from the Internal Revenue Service (IRS) dated June 30, 2020, which stated that the Pre-Approved Plan, as then designed, was acceptable under the applicable sections of the Internal Revenue Code (IRC) for use by employers for the benefit of their employees. The Plan has been amended since receiving the opinion letter. However, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax exempt.

GAAP requires the Plan Administrator to evaluate the tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 9 – RISKS AND UNCERTAINTIES

The Plan allows participants to invest in investment securities that are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with the 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 participants' account balances and the amounts reported in the financial statements.

NOTE 10 – PROHIBITED TRANSACTIONS

During 2021 and 2022, the Company failed to remit to the Plan's custodian certain employee contributions totaling approximately \$166,000 within the period prescribed by the Department of Labor (DOL) regulations. For 2021, the Company remitted the late contributions totaling approximately \$165,000 in 2021 and 2022. For 2022, the Company remitted late employee contributions totaling approximately \$1,000 in 2022. The related lost earnings have not been remitted for these late contributions.

**SUPPLEMENTAL SCHEDULES
REQUIRED BY THE DEPARTMENT OF LABOR**

LEGITSCRIPT 401(k) PROFIT SHARING PLAN

EIN: 56-2656515

Plan No. 001

Schedule H, Line 4(a)

Schedule of Delinquent Participant Contributions

Year ended December 31, 2022

Total that Constitute Nonexempt Prohibited Transaction						
Participant contributions transferred late to Plan	Check here if late participant loan repayments are included	Contributions not corrected	Contributions corrected outside Voluntary Fiduciary Correction Program (VFCP)	Contributions pending correction in Voluntary Fiduciary Correction Program (VFCP)	Total fully corrected under Voluntary Fiduciary Correction Program (VFCP) and prohibited transaction exemption 2002-51	
\$ 166,176	X	\$ 166,176	\$ -	\$ -	\$ -	

LEGITSCRIPT 401(k) PROFIT SHARING PLAN

EIN: 56-2656515

Plan No. 001

Schedule H, line 4i

Schedule of Assets (Held at End of Year)

December 31, 2022

(a) Party- in- interest	(b) Identity of issue, borrower, lessor or other similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(e) Current value
	Fidelity Funds:		
*	Freedom 2045 Fund	Mutual Fund	\$ 1,674,211
*	Freedom 2050 Fund	Mutual Fund	1,242,204
*	Freedom 2055 Fund	Mutual Fund	1,121,070
*	Freedom 2040 Fund	Mutual Fund	902,730
*	Freedom 2060 Fund	Mutual Fund	462,921
*	Large Cap Growth Fund	Mutual Fund	316,381
*	500 Index Fund	Mutual Fund	311,701
*	Freedom 2025 Fund	Mutual Fund	253,567
*	Freedom 2030 Fund	Mutual Fund	68,038
*	Global ex U.S. Index Fund	Mutual Fund	48,133
*	U.S. Bond Index Fund	Mutual Fund	41,457
*	Freedom 2035 Fund	Mutual Fund	38,748
*	Mid Cap Index Fund	Mutual Fund	37,862
*	Large Cap Value Index Fund	Mutual Fund	31,211
*	Emerging Markets Index Fund	Mutual Fund	25,372
*	Small Cap Index Fund	Mutual Fund	23,398
*	Freedom 2020 Fund	Mutual Fund	14,902
*	Freedom 2065 Fund	Mutual Fund	13,163
*	Government Money Market Fund	Mutual Fund	11,992
*	Mid Cap Growth Index Fund	Mutual Fund	11,645
*	Small Cap Index	Mutual Fund	11,064
*	Mid Cap Value Index Fund	Mutual Fund	9,617
*	Inflation-Protected Bond Index Fund	Mutual Fund	8,393
*	Small Cap Index Fund	Mutual Fund	4,372
*	Freedom 2015 Fund	Mutual Fund	780
	Parnassus Mid Cap Fund	Mutual Fund	24,956
	Parnassus Value Equity Fund	Mutual Fund	12,693
	Calvert US Large Cap Core Responsible Index Fund	Mutual Fund	11,543
	Calvert Global Water Fund	Mutual Fund	7,155
	Cohen & Steers Institutional Realty Shares Fund	Mutual Fund	7,126
	AB Sustainable Global Thematic Fund	Mutual Fund	6,083
	Parnassus Core Equity Fund	Mutual Fund	5,805
	Impax Global Environmental Markets Fund	Mutual Fund	4,842
	Domini Impact Bond Fund	Mutual Fund	1,320
	Calvert Global Energy Solutions Fund	Mutual Fund	430
*	Notes receivable from participants	Mature through 2027, with interest between 3.25% and 6.25%	37,819

This schedule was derived from data certified by Fidelity Management Trust Company

We put **people** first.

