

**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**

**Part I Annual Report Identification Information**

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

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

**Part II Basic Plan Information**—enter all requested information

<b>1a</b> Name of plan <u>AGILITY RECOVERY SOLUTIONS, INC. 401(K) PLAN</u>	<b>1b</b> Three-digit plan number (PN) ▶ <u>001</u>
	<b>1c</b> Effective date of plan <u>01/01/2003</u>
<b>2a</b> 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>AGILITY RECOVERY SOLUTIONS, INC.</u>  <u>1225 17TH STREET</u> <u>SUITE 2000</u> <u>DENVER, CO 80202</u>	<b>2b</b> Employer Identification Number (EIN) <u>03-0464184</u>
	<b>2c</b> Plan Sponsor's telephone number <u>505-259-5220</u>
	<b>2d</b> Business code (see instructions) <u>624200</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.

<b>SIGN HERE</b>	<u>Filed with authorized/valid electronic signature.</u>	<u>10/14/2023</u>	<u>BARBARA CLAASSEN</u>
	<b>Signature of plan administrator</b>	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>			
	<b>Signature of employer/plan sponsor</b>	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	<b>Signature of DFE</b>	Date	Enter name of individual signing as DFE

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

**Form 5500 (2022)**  
v. 220413

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN  <b>3c</b> Administrator's telephone number
<b>4</b> 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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN  <b>4d</b> PN
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b> 185
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).  <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year .....  <b>b</b> Retired or separated participants receiving benefits ..... <b>c</b> Other retired or separated participants entitled to future benefits..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....  <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....  <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b> 121 <b>6a(2)</b> 132  <b>6b</b> 1 <b>6c</b> 125 <b>6d</b> 258 <b>6e</b> 0 <b>6f</b> 258  <b>6g</b> 194 <b>6h</b> 0
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>
<b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D  <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
<b>9a</b> Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	<b>9b</b> Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
<b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
<b>a Pension Schedules</b> (1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)  (2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary  (3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	<b>b General Schedules</b> (1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information) (2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan) (3) <input type="checkbox"/> <b>0 A</b> (Insurance Information) (4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information) (5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information) (6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)

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

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**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.

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

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**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 \_\_\_\_\_

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<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2022</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

<b>A</b> Name of plan <u>AGILITY RECOVERY SOLUTIONS, INC. 401(K) PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>AGILITY RECOVERY SOLUTIONS, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>03-0464184</u>	

**Part I Service Provider Information (see instructions)**

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

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

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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)

LPL FINANCIAL LLC

04-3046611

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	20926	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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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	18905	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**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.	
TRP MID CAP VALUE - T. ROWE PRICE  52-2269240	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

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

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

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

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

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> 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)

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<p style="text-align: center;"><b>SCHEDULE D</b> <b>(Form 5500)</b></p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor Employee Benefits Security Administration</p>	<p><b>DFE/Participating Plan Information</b></p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ <b>File as an attachment to Form 5500.</b></p>	<p style="font-size: x-small;">OMB No. 1210-0110</p> <hr/> <p style="font-size: 24px; font-weight: bold;">2022</p> <hr/> <p style="font-size: small; font-weight: bold;">This Form is Open to Public Inspection.</p>
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For calendar plan year 2022 or fiscal plan year beginning <span style="color: blue;">01/01/2022</span> and ending <span style="color: blue;">12/31/2022</span>		
<b>A</b> Name of plan <span style="color: blue;">AGILITY RECOVERY SOLUTIONS, INC. 401(K) PLAN</span>	<b>B</b> Three-digit plan number (PN) ▶	001
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <span style="color: blue;">AGILITY RECOVERY SOLUTIONS, INC.</span>	<b>D</b> Employer Identification Number (EIN) <span style="color: blue;">03-0464184</span>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <span style="color: blue;">MORLEY STABLE VALUE</span>		
<b>b</b> Name of sponsor of entity listed in (a): <span style="color: blue;">PRINCIPAL GLOBAL INVESTORS TRUST CO</span>		
<b>c</b> EIN-PN <span style="color: blue;">93-6274329-001</span>	<b>d</b> Entity code <span style="color: blue;">C</span>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="color: blue;">134625</span>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)



**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 **01/01/2022** and ending **12/31/2022**

<b>A</b> Name of plan AGILITY RECOVERY SOLUTIONS, INC. 401(K) PLAN		<b>B</b> Three-digit plan number (PN) ►	001
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 AGILITY RECOVERY SOLUTIONS, INC.		<b>D</b> Employer Identification Number (EIN) 03-0464184	

**Part I Asset and Liability Statement**

**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

<b>Assets</b>		<b>(a) Beginning of Year</b>	<b>(b) End of Year</b>
<b>a</b> Total noninterest-bearing cash.....	<b>1a</b>	0	0
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions.....	<b>1b(1)</b>	25421	11411
<b>(2)</b> Participant contributions.....	<b>1b(2)</b>	11991	18505
<b>(3)</b> Other.....	<b>1b(3)</b>	0	0
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....	<b>1c(1)</b>	0	0
<b>(2)</b> U.S. Government securities.....	<b>1c(2)</b>	0	0
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred.....	<b>1c(3)(A)</b>	0	0
<b>(B)</b> All other.....	<b>1c(3)(B)</b>	0	0
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred.....	<b>1c(4)(A)</b>	0	0
<b>(B)</b> Common.....	<b>1c(4)(B)</b>	0	0
<b>(5)</b> Partnership/joint venture interests.....	<b>1c(5)</b>	0	0
<b>(6)</b> Real estate (other than employer real property).....	<b>1c(6)</b>	0	0
<b>(7)</b> Loans (other than to participants).....	<b>1c(7)</b>	0	0
<b>(8)</b> Participant loans.....	<b>1c(8)</b>	74947	45133
<b>(9)</b> Value of interest in common/collective trusts.....	<b>1c(9)</b>	221426	134625
<b>(10)</b> Value of interest in pooled separate accounts.....	<b>1c(10)</b>	0	0
<b>(11)</b> Value of interest in master trust investment accounts.....	<b>1c(11)</b>	0	0
<b>(12)</b> Value of interest in 103-12 investment entities.....	<b>1c(12)</b>	0	0
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....	<b>1c(13)</b>	6514810	5015551
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....	<b>1c(14)</b>	0	0
<b>(15)</b> Other.....	<b>1c(15)</b>	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	6848595	5225225
<b>Liabilities</b>			
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
<b>Net Assets</b>			
l Net assets (subtract line 1k from line 1f).....	1l	6848595	5225225

**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
<b>a Contributions:</b>			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	351001	
(B) Participants.....	2a(1)(B)	740046	
(C) Others (including rollovers).....	2a(1)(C)	84317	
(2) Noncash contributions.....	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		1175364
<b>b Earnings on investments:</b>			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	0	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	2975	
(F) Other.....	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		2975
(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)	266975	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		266975
(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)		
(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)		

		(a) Amount	(b) Total
<b>(6)</b> Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		7751
<b>(7)</b> Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		0
<b>(8)</b> Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		0
<b>(9)</b> Net investment gain (loss) from 103-12 investment entities.....	<b>2b(9)</b>		0
<b>(10)</b> Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		-1458539
<b>c</b> Other income .....	<b>2c</b>		0
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	<b>2d</b>		-5474
<b>Expenses</b>			
<b>e</b> Benefit payment and payments to provide benefits:			
<b>(1)</b> Directly to participants or beneficiaries, including direct rollovers .....	<b>2e(1)</b>	1576352	
<b>(2)</b> To insurance carriers for the provision of benefits .....	<b>2e(2)</b>	0	
<b>(3)</b> Other .....	<b>2e(3)</b>	0	
<b>(4)</b> Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		1576352
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		0
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	<b>2g</b>		1713
<b>h</b> Interest expense .....	<b>2h</b>		0
<b>i</b> Administrative expenses: <b>(1)</b> Professional fees .....	<b>2i(1)</b>	0	
<b>(2)</b> Contract administrator fees.....	<b>2i(2)</b>	0	
<b>(3)</b> Investment advisory and management fees .....	<b>2i(3)</b>	0	
<b>(4)</b> Other .....	<b>2i(4)</b>	39831	
<b>(5)</b> Total administrative expenses. Add lines <b>2i(1)</b> through <b>(4)</b> .....	<b>2i(5)</b>		39831
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	<b>2j</b>		1617896
<b>Net Income and Reconciliation</b>			
<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		-1623370
<b>l</b> Transfers of assets:			
<b>(1)</b> To this plan .....	<b>2l(1)</b>		0
<b>(2)</b> From this plan.....	<b>2l(2)</b>		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: RSM US LLP

**(2)** EIN: 42-0714325

**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
<b>4a</b>	X		268494

		Yes	No	Amount
<b>b</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.).....	<b>4b</b>		X	
<b>c</b> 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.) .....	<b>4c</b>		X	
<b>d</b> 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.).....	<b>4d</b>		X	
<b>e</b> Was this plan covered by a fidelity bond?.....	<b>4e</b>	X		1000000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....	<b>4f</b>		X	
<b>g</b> 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? .....	<b>4g</b>		X	
<b>h</b> 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?.....	<b>4h</b>		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	<b>4i</b>	X		
<b>j</b> 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.).....	<b>4j</b>		X	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....	<b>4k</b>		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan? .....	<b>4l</b>		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....	<b>4m</b>		X	
<b>n</b> 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. ....	<b>4n</b>		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 \_\_\_\_\_.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2022</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

<b>A</b> Name of plan <u>AGILITY RECOVERY SOLUTIONS, INC. 401(K) PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>AGILITY RECOVERY SOLUTIONS, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>03-0464184</u>	

<b>Part I</b>	<b>Distributions</b>
---------------	----------------------

**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	
---	--

<b>Part II</b>	<b>Funding Information</b> (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.**

<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....	<b>6a</b>	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year.....	<b>6b</b>	
<b>c</b> 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).....	<b>6c</b>	

**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

<b>Part III</b>	<b>Amendments</b>
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**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

<b>Part IV</b>	<b>ESOPs</b> (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

**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:

<b>a</b> The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	<b>14a</b>	
<b>b</b> The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) .....	<b>14b</b>	
<b>c</b> The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	<b>14c</b>	

**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:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year.....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year.....	<b>15b</b>	

**16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</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.....	<b>16b</b>	

**17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment .....

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

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

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

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

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

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

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

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

**b** If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

Yes.

No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

No. Other. Provide explanation \_\_\_\_\_

# **Agility Recovery Solutions, Inc. 401(k) Plan**

Financial Report  
December 31, 2022

## Contents

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Independent auditor's report	1-3
<hr/>	
Financial statements	
Statements of net assets available for benefits, December 31, 2022 and 2021	4
Statement of changes in net assets available for benefits, year ended December 31, 2022	5
Notes to financial statements	6-11
Supplemental schedules	
Schedule H—Part IV, Line 4a—Schedule of delinquent participant contributions, year ended December 31, 2022	12
Schedule H—Part IV, Line 4i—Schedule of assets (held at end of year), December 31, 2022	13

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RSM US LLP

## Independent Auditor's Report

Participants and Investment Committee  
Agility Recovery Solutions, Inc. 401(k) Plan

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

We have performed audits of the financial statements of the Agility Recovery Solutions, Inc. 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, 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 the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a 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 3 to the financial statements, is complete and accurate.

### Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

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

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### **Responsibilities of Management for the Financial Statements**

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

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

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with GAAS, we:

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

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP.

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 U.S. GAAP.

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

**Other Matter—Supplemental Schedules Required by ERISA**

The supplemental schedules, Schedule H, line 4a—schedule of delinquent participant contributions and Schedule H, line 4i—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 are supplementary information required by the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

*RSM US LLP*

Denver, Colorado  
October 10, 2023

**Agility Recovery Solutions, Inc. 401(k) Plan**

**Statements of Net Assets Available for Benefits  
December 31, 2022 and 2021**

	<b>2022</b>	<b>2021</b>
<b>Assets</b>		
Investments, at fair value	\$ 5,150,176	\$ 6,736,237
Participant contributions receivable	18,505	25,420
Employer contributions receivable	11,411	11,991
Notes receivable from participants	45,133	74,947
<b>Total assets</b>	<b>5,225,225</b>	<b>6,848,595</b>
<b>Liabilities</b>		
	-	-
<b>Net assets available for benefits</b>	<b>\$ 5,225,225</b>	<b>\$ 6,848,595</b>

See notes to financial statements.

## Agility Recovery Solutions, Inc. 401(k) Plan

### Statement of Changes in Net Assets Available for Benefits Year Ended December 31, 2022

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Investment results and contributions:	
Investment results:	
Net depreciation in fair value of investments	\$ (1,450,788)
Interest and dividend income	266,975
	<u>(1,183,813)</u>
Interest income on notes receivable from participants	<u>2,975</u>
Contributions:	
Participant	740,046
Employer	351,001
Rollovers from other plans	84,317
	<u>1,175,364</u>
<b>Net investment results and contributions</b>	<u>(5,474)</u>
Deductions to net assets attributed to:	
Benefits paid to participants	1,578,065
Administrative expenses	39,831
<b>Total deductions</b>	<u>1,617,896</u>
<b>Net decrease</b>	(1,623,370)
Net assets available for benefits:	
Beginning of year	<u>6,848,595</u>
End of year	<u>\$ 5,225,225</u>

See notes to financial statements.

## Agility Recovery Solutions, Inc. 401(k) Plan

### Notes to Financial Statements

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#### Note 1. Plan Description

The following description of the Agility Recovery Solutions, Inc. 401(k) Plan (the Plan) is provided for general information purposes only. 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, established on January 1, 2003. The Plan is available to all employees of Agility Recovery Solutions, Inc. (the Company or Plan Sponsor), excluding employees covered by a collective bargaining agreement, leased employees, and nonresident aliens. The Plan covers any employee who attained the age of 18 or older. Employees are able to enter the Plan on the first day of each quarter coinciding with or following the employee meeting the eligibility requirements. The Plan is subject to the provisions of the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

**Contributions:** Each year, participants may contribute up to 100% of their pretax annual compensation, as defined in the Plan, not to exceed certain limitations established by the Internal Revenue Service. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions in the amount of \$6,500. The Plan allows participants to designate contributions as Roth 401(k) contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. The Plan also allows for employer safe harbor matching contributions of 100% of the first 3% of participant contributions and 50% of the next 3% of participant contributions. The Plan also allows for discretionary company matching contributions. There were no discretionary company matching contributions during the year ended December 31, 2022.

**Participant accounts and investment options:** Each participant's account is credited with the participant's contributions and allocations of (a) the employer safe harbor matching contributions; (b) the discretionary company matching contributions (if any); and (c) Plan earnings or losses and is charged with transaction fees for distributions and an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants direct their investment of both their contributions and the Company's contributions into various registered investment and common collective accounts offered by the Plan. Participants may change their elections daily.

**Vesting:** Participants are immediately 100% vested in their voluntary contributions and employer contributions, plus allocated earnings and losses thereon.

**Notes receivable from participants:** Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The repayment period is limited to five years, except for participant loans used for the purchase of a principal residence, which is limited to 10 years. Participants may have no more than one loan outstanding at any one time. The notes receivable are secured by the balance in the participant's account, and bear interest at rates which are commensurate with local prevailing rates at note origination, as determined by the Plan Administrator. Principal and interest are repaid ratably through payroll deductions. Notes receivable outstanding at December 31, 2022, bear interest at rates ranging from 4.25% and 6.50% per annum and have various maturity dates through July 2026.

## Agility Recovery Solutions, Inc. 401(k) Plan

### Notes to Financial Statements

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#### Note 1. Plan Description (Continued)

**Payment of benefits:** Upon termination of service due to death, disability or retirement, a participant or designated beneficiary may elect to receive a lump sum distribution or installments equal to the value of the participant's vested interest in his or her account balance at the date of distribution. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution or as a direct rollover to an individual retirement account or individual retirement annuity (IRA) or to another employer's tax qualified plan. Participants may also withdraw money from their account in the event of a financial hardship.

Participants with vested account balances less than \$1,000 must take a lump-sum distribution as soon as practicable following termination. Participants with vested account balances less than \$5,000 but greater than or equal to \$1,000 will automatically have their vested account balances rolled into an individual retirement account unless they otherwise instruct the third-party administrator and take a lump-sum distribution as soon as practicable following termination.

**Administrative expenses:** Certain administrative functions are performed by employees of the Company. No such employee receives compensation from the Plan. Administrative expenses of the Plan are charged against earnings, except to the extent expenses are paid by the Company.

#### Note 2. Significant Accounting Policies

**Basis of accounting:** The accompanying financial statements are prepared on the accrual basis of accounting.

**Use of estimates:** The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes in net assets available for benefits and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

**Risks and uncertainties:** The Plan utilizes various registered investment companies and common collective trusts as investment instruments. Investment securities are exposed to various risks, such as interest rate and credit risk and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

**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's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisors and trustees. See Note 4 for discussion of fair value measurements.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividend income is recorded on the ex-dividend date. Net depreciation includes the Plan's gains and losses on investments bought, sold, and held during the year.

## Agility Recovery Solutions, Inc. 401(k) Plan

### Notes to Financial Statements

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#### Note 2. Significant Accounting Policies (Continued)

Certain investment management fees and operating expenses are charged to the Plan for investments in registered investment companies and are deducted from income earned on a daily basis and reflected as a component of net depreciation in fair value of investments.

**Notes receivable from participants:** Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable are treated as distributions based upon the terms of the Plan Document.

**Payment of benefits:** Benefits payments to participants are recorded upon distribution.

**Subsequent events:** The Plan Administrator has evaluated subsequent events through October 10, 2023, which is the date the financial statements were available to be issued, and determined that there are no subsequent events that require disclosure, except for the following:

Effective October 1, 2023, the plan changed its name to Preparis, Inc. 401(k) Plan. In addition, the plan sponsor changed to Preparis, Inc.

#### Note 3. Information Certified and Provided by Fidelity Management Trust Company

The following is a summary of the Plan's asset information as of December 31, 2022 and 2021, and for the year ended December 31, 2022, included throughout the Plan's financial statements and ERISA-required supplemental schedules, obtained by management and agreed to or derived from information certified by Fidelity Management Trust Company, the trustee of the Plan. The Plan Administrator has obtained certifications from the trustee that information provided to the Plan Administrator by the trustee related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and ERISA-required supplemental schedules related to the following assets:

	2022	2021
Investments, at fair value:		
Common collective trust	\$ 134,625	\$ 221,426
Registered investment companies	5,015,551	6,514,811
	<u>\$ 5,150,176</u>	<u>\$ 6,736,237</u>
Notes receivable from participants	<u>\$ 45,133</u>	<u>\$ 74,947</u>

The trustee also certified to the completeness and accuracy of the investment results information (including investments bought, sold and held during the year) and interest income on notes receivable from participants for the year ended December 31, 2022, included on the statement of changes in net assets available for benefits.

## Agility Recovery Solutions, Inc. 401(k) Plan

### Notes to Financial Statements

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#### Note 4. Fair Value Measurements

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

- Level 1:** Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Plan has the ability to access as of the measurement date.
- Level 2:** Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data.
- Level 3:** Significant unobservable inputs that reflect the Plan's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

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

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

**Registered investment companies (mutual funds):** Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the 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 and are classified within Level 1 of the valuation hierarchy.

**Common collective trusts (CCT):** These investments are public investment vehicles using NAV provided by the administrator of the fund. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. There are no quoted prices available in active markets for identical instruments for the CCT. The fair value of the CCT is not classified within the fair value hierarchy pursuant to ASC 820-10. As published prices are not available for the CCT, the CCT is eligible to use NAV as a practical expedient.

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

## Agility Recovery Solutions, Inc. 401(k) Plan

### Notes to Financial Statements

#### Note 4. Fair Value Measurements (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2022 and 2021:

	Fair Value as of December 31, 2022			
	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ 5,015,551	\$ -	\$ -	\$ 5,015,551
Total assets at fair value	\$ 5,015,551	\$ -	\$ -	5,015,551
Investments measured at NAV (a)				134,625
				<u>\$ 5,150,176</u>

  

	Fair Value as of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ 6,514,811	\$ -	\$ -	\$ 6,514,811
Total assets at fair value	\$ 6,514,811	\$ -	\$ -	6,514,811
Investments measured at NAV (a)				221,426
				<u>\$ 6,736,237</u>

(a) In accordance with Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

There were no transfers in or out of Level 3 assets during the year ended December 31, 2022.

The following table summarizes investments for which fair value is measured using NAV per share (or its equivalent) practical expedient as of December 31, 2022 and 2021. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

	Fair Value 2022	Fair Value 2021	Unfunded Commitments	Other Redemption Restrictions	Redemption Notice Period
Morley Stable Value Fund (a)	\$ 134,625	\$ 221,426	None	Daily	12 months

(a) The investment strategy of this fund is not disclosed pursuant to ASU No. 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965)—(I) Fully Benefit-Responsive Investment Contracts, (II) Plan Investment Disclosures and (III) Measurement Date Practical Expedient (a consensus of the FASB Emerging Issues Task Force)*.

## **Agility Recovery Solutions, Inc. 401(k) Plan**

### **Notes to Financial Statements**

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#### **Note 5. Tax Status**

The Plan is a defined contribution volume submitter plan sponsored by Fidelity Management & Research Co., an affiliate of the trustee. The volume submitter plan has received an opinion letter from the Internal Revenue Service dated June 30, 2020, as to the volume submitter plan's qualified status. The volume submitter plan opinion letter has been relied upon by the Plan. The Plan has been amended since receiving the opinion letter. The Plan Administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code.

The Plan follows the accounting guidance for uncertainty in income taxes. The Plan Administrator evaluated the Plan's tax positions and concluded that the Plan had maintained its tax exempt status and had taken no uncertain tax positions that require adjustment to the financial statements; therefore, no provision of liability for income taxes has been included in the financial statements.

#### **Note 6. Prohibited Transactions**

During the year ended December 31, 2022, the Company failed to deposit participant contributions within the required timeframe estimated by their normal business practice totaling, excluding lost earnings, \$126,758. The Company corrected \$54,413 late deposits, in addition to lost earnings, for the year ended December 31, 2022, outside of VFCP during 2022. The Company will correct the remaining late deposits for the year ended December 31, 2022, outside of VFCP during 2023, and will compensate participants with lost earnings resulting from the late deposits from the Company's assets and not from assets of the Plan.

#### **Note 7. Plan Termination**

Although it has not expressed any intent to do so, the Plan Sponsor 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, the participants are already 100% vested in their accounts and the net assets of the Plan, after payment of any expenses properly charged, would be distributed to the participants of the Plan according to the amount then credited to his or her account.

#### **Note 8. Related-Party Transactions**

The Plan paid direct compensation for record keeping service to Fidelity Investments Institutional, an affiliated company to the Plan trustee. These transactions qualify as exempt party-in-interest transactions. The fees paid during the year ended December 31, 2022, were \$18,905.

**Agility Recovery Solutions, Inc. 401(k) Plan**

**Schedule H, Line 4a—Schedule of Delinquent Participant Contributions  
Year Ended December 31, 2022**

Employer Identification Number: 03-0464184

Plan Number: 001

Participant Contributions Transferred Late to Plan:	Totals that Constitute Prohibited Nonexempt Transactions:			Total Pending and Fully Corrected Under VFCP and PTE 2002-51
\$ 268,494	\$ 268,494			
Check Here if Late Participant Loan Repayments are Included [ ]	Contributions Not Corrected	Contributions Corrected Outside of VFCP	Contributions Corrected or Pending Correction in VFCP	
2022	\$ 72,345	\$ 54,413	-	-
2019	-	141,252	-	-
2018	-	484	-	-

Participant contributions were remitted untimely during the years ended December 31, 2022, 2019 and 2018. Late deposit amounts include loan repayments. The Company corrected late deposits for the years ended December 31, 2018, 2019 and 2022, including lost earnings, outside of VFCP in the current year. In addition, the Company is currently in the process of correcting additional late deposits for the year ended December 31, 2022, including lost earnings, outside of VFCP.

**Agility Recovery Solutions, Inc. 401(k) Plan**

**Schedule H, Line 4i—Schedule of Assets (Held at End of Year)  
December 31, 2022**

Employer Identification Number: 03-0464184

Plan Number: 001

Identity of Issuer Borrower, Lessor or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Fair Value
Common collective trusts:		
Union Bond & Trust Company	Morley Stable Value Fund Class 25-I	\$ 134,625
Registered investment companies:		
American Funds	American Funds New Perspective Fund Class R-6	228,493
American Funds	American Funds 2015 Target Date Retirement Fund Class R-6	102,975
American Funds	American Funds 2020 Target Date Retirement Fund Class R-6	121,572
American Funds	American Funds 2025 Target Date Retirement Fund Class R-6	117,715
American Funds	American Funds 2030 Target Date Retirement Fund Class R-6	368,991
American Funds	American Funds 2035 Target Date Retirement Fund Class R-6	421,845
American Funds	American Funds 2040 Target Date Retirement Fund Class R-6	165,358
American Funds	American Funds 2045 Target Date Retirement Fund Class R-6	457,033
American Funds	American Funds 2050 Target Date Retirement Fund Class R-6	465,254
American Funds	American Funds 2055 Target Date Retirement Fund Class R-6	474,431
American Funds	American Funds 2060 Target Date Retirement Fund Class R-6	335,457
American Funds	American Funds 2065 Target Date Retirement Fund Class R-6	6,852
American Funds	American Funds EuroPacific Growth Fund Class R-6	53,642
Vanguard	Vanguard 500 Index Fund Admiral Shares	710,298
Vanguard	Vanguard Small-Cap Index Fund Admiral Shares	272,920
Vanguard	Vanguard Mid-Cap Index Fund Admiral Shares	32,770
Vanguard	Vanguard Small-Cap Growth Index Fund Admiral Shares	30,519
Vanguard	Vanguard Developed Markets Index Fund Admiral Shares	48,879
Vanguard	Vanguard Small-Cap Index Fund Admiral Shares	54,050
ClearBridge	ClearBridge Large Cap Growth Fund Class IS	149,522
Columbia	Columbia Dividend Income Fund Institutional 3 Class	20,844
Columbia	Columbia Emerging Markets Fund Institutional 3 Class	17,906
Janus Henderson	Janus Henderson Enterprise Fund Class N	180,787
T. Rowe Price	T. Rowe Price Mid-Cap Value Fund	85,496
JPMorgan	JPMorgan Core Plus Bond Fund Class R6	38,947
PIMCO	PIMCO Income Fund Institutional Class	36,334
Cohen & Steers	Cohen & Steers Real Estate Securities Fund, Inc. Class Z	16,661
		<u>5,015,551</u>
*Participant loans	Notes receivable from participants, maturing through July 2026 with interest rates ranging from 4.25% to 6.50%	45,133
		<u>\$ 5,195,309</u>

\*Indicates party-in-interest

The above information was certified by Fidelity Management Trust Company, the trustee, as complete and accurate.

# **Agility Recovery Solutions, Inc. 401(k) Plan**

Financial Report  
December 31, 2022

## Contents

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Independent auditor's report	1-3
<hr/>	
Financial statements	
Statements of net assets available for benefits, December 31, 2022 and 2021	4
Statement of changes in net assets available for benefits, year ended December 31, 2022	5
Notes to financial statements	6-11
Supplemental schedules	
Schedule H—Part IV, Line 4a—Schedule of delinquent participant contributions, year ended December 31, 2022	12
Schedule H—Part IV, Line 4i—Schedule of assets (held at end of year), December 31, 2022	13

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RSM US LLP

## Independent Auditor's Report

Participants and Investment Committee  
Agility Recovery Solutions, Inc. 401(k) Plan

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

We have performed audits of the financial statements of the Agility Recovery Solutions, Inc. 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, 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 the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a 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 3 to the financial statements, is complete and accurate.

### Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

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

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### **Responsibilities of Management for the Financial Statements**

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

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

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with GAAS, we:

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

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP.

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 U.S. GAAP.

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

**Other Matter—Supplemental Schedules Required by ERISA**

The supplemental schedules, Schedule H, line 4a—schedule of delinquent participant contributions and Schedule H, line 4i—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 are supplementary information required by the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

*RSM US LLP*

Denver, Colorado  
October 10, 2023

**Agility Recovery Solutions, Inc. 401(k) Plan**

**Statements of Net Assets Available for Benefits  
December 31, 2022 and 2021**

	<b>2022</b>	<b>2021</b>
<b>Assets</b>		
Investments, at fair value	\$ 5,150,176	\$ 6,736,237
Participant contributions receivable	18,505	25,420
Employer contributions receivable	11,411	11,991
Notes receivable from participants	45,133	74,947
<b>Total assets</b>	<b>5,225,225</b>	<b>6,848,595</b>
<b>Liabilities</b>		
	-	-
<b>Net assets available for benefits</b>	<b>\$ 5,225,225</b>	<b>\$ 6,848,595</b>

See notes to financial statements.

## Agility Recovery Solutions, Inc. 401(k) Plan

### Statement of Changes in Net Assets Available for Benefits Year Ended December 31, 2022

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Investment results and contributions:	
Investment results:	
Net depreciation in fair value of investments	\$ (1,450,788)
Interest and dividend income	266,975
	<u>(1,183,813)</u>
Interest income on notes receivable from participants	<u>2,975</u>
Contributions:	
Participant	740,046
Employer	351,001
Rollovers from other plans	84,317
	<u>1,175,364</u>
<b>Net investment results and contributions</b>	<u>(5,474)</u>
Deductions to net assets attributed to:	
Benefits paid to participants	1,578,065
Administrative expenses	39,831
<b>Total deductions</b>	<u>1,617,896</u>
<b>Net decrease</b>	(1,623,370)
Net assets available for benefits:	
Beginning of year	<u>6,848,595</u>
End of year	<u>\$ 5,225,225</u>

See notes to financial statements.

## Agility Recovery Solutions, Inc. 401(k) Plan

### Notes to Financial Statements

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#### Note 1. Plan Description

The following description of the Agility Recovery Solutions, Inc. 401(k) Plan (the Plan) is provided for general information purposes only. 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, established on January 1, 2003. The Plan is available to all employees of Agility Recovery Solutions, Inc. (the Company or Plan Sponsor), excluding employees covered by a collective bargaining agreement, leased employees, and nonresident aliens. The Plan covers any employee who attained the age of 18 or older. Employees are able to enter the Plan on the first day of each quarter coinciding with or following the employee meeting the eligibility requirements. The Plan is subject to the provisions of the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

**Contributions:** Each year, participants may contribute up to 100% of their pretax annual compensation, as defined in the Plan, not to exceed certain limitations established by the Internal Revenue Service. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions in the amount of \$6,500. The Plan allows participants to designate contributions as Roth 401(k) contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. The Plan also allows for employer safe harbor matching contributions of 100% of the first 3% of participant contributions and 50% of the next 3% of participant contributions. The Plan also allows for discretionary company matching contributions. There were no discretionary company matching contributions during the year ended December 31, 2022.

**Participant accounts and investment options:** Each participant's account is credited with the participant's contributions and allocations of (a) the employer safe harbor matching contributions; (b) the discretionary company matching contributions (if any); and (c) Plan earnings or losses and is charged with transaction fees for distributions and an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants direct their investment of both their contributions and the Company's contributions into various registered investment and common collective accounts offered by the Plan. Participants may change their elections daily.

**Vesting:** Participants are immediately 100% vested in their voluntary contributions and employer contributions, plus allocated earnings and losses thereon.

**Notes receivable from participants:** Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The repayment period is limited to five years, except for participant loans used for the purchase of a principal residence, which is limited to 10 years. Participants may have no more than one loan outstanding at any one time. The notes receivable are secured by the balance in the participant's account, and bear interest at rates which are commensurate with local prevailing rates at note origination, as determined by the Plan Administrator. Principal and interest are repaid ratably through payroll deductions. Notes receivable outstanding at December 31, 2022, bear interest at rates ranging from 4.25% and 6.50% per annum and have various maturity dates through July 2026.

## Agility Recovery Solutions, Inc. 401(k) Plan

### Notes to Financial Statements

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#### Note 1. Plan Description (Continued)

**Payment of benefits:** Upon termination of service due to death, disability or retirement, a participant or designated beneficiary may elect to receive a lump sum distribution or installments equal to the value of the participant's vested interest in his or her account balance at the date of distribution. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution or as a direct rollover to an individual retirement account or individual retirement annuity (IRA) or to another employer's tax qualified plan. Participants may also withdraw money from their account in the event of a financial hardship.

Participants with vested account balances less than \$1,000 must take a lump-sum distribution as soon as practicable following termination. Participants with vested account balances less than \$5,000 but greater than or equal to \$1,000 will automatically have their vested account balances rolled into an individual retirement account unless they otherwise instruct the third-party administrator and take a lump-sum distribution as soon as practicable following termination.

**Administrative expenses:** Certain administrative functions are performed by employees of the Company. No such employee receives compensation from the Plan. Administrative expenses of the Plan are charged against earnings, except to the extent expenses are paid by the Company.

#### Note 2. Significant Accounting Policies

**Basis of accounting:** The accompanying financial statements are prepared on the accrual basis of accounting.

**Use of estimates:** The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes in net assets available for benefits and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

**Risks and uncertainties:** The Plan utilizes various registered investment companies and common collective trusts as investment instruments. Investment securities are exposed to various risks, such as interest rate and credit risk and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

**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's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisors and trustees. See Note 4 for discussion of fair value measurements.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividend income is recorded on the ex-dividend date. Net depreciation includes the Plan's gains and losses on investments bought, sold, and held during the year.

## Agility Recovery Solutions, Inc. 401(k) Plan

### Notes to Financial Statements

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#### Note 2. Significant Accounting Policies (Continued)

Certain investment management fees and operating expenses are charged to the Plan for investments in registered investment companies and are deducted from income earned on a daily basis and reflected as a component of net depreciation in fair value of investments.

**Notes receivable from participants:** Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable are treated as distributions based upon the terms of the Plan Document.

**Payment of benefits:** Benefits payments to participants are recorded upon distribution.

**Subsequent events:** The Plan Administrator has evaluated subsequent events through October 10, 2023, which is the date the financial statements were available to be issued, and determined that there are no subsequent events that require disclosure, except for the following:

Effective October 1, 2023, the plan changed its name to Preparis, Inc. 401(k) Plan. In addition, the plan sponsor changed to Preparis, Inc.

#### Note 3. Information Certified and Provided by Fidelity Management Trust Company

The following is a summary of the Plan's asset information as of December 31, 2022 and 2021, and for the year ended December 31, 2022, included throughout the Plan's financial statements and ERISA-required supplemental schedules, obtained by management and agreed to or derived from information certified by Fidelity Management Trust Company, the trustee of the Plan. The Plan Administrator has obtained certifications from the trustee that information provided to the Plan Administrator by the trustee related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and ERISA-required supplemental schedules related to the following assets:

	2022	2021
Investments, at fair value:		
Common collective trust	\$ 134,625	\$ 221,426
Registered investment companies	5,015,551	6,514,811
	<u>\$ 5,150,176</u>	<u>\$ 6,736,237</u>
Notes receivable from participants	<u>\$ 45,133</u>	<u>\$ 74,947</u>

The trustee also certified to the completeness and accuracy of the investment results information (including investments bought, sold and held during the year) and interest income on notes receivable from participants for the year ended December 31, 2022, included on the statement of changes in net assets available for benefits.

## Agility Recovery Solutions, Inc. 401(k) Plan

### Notes to Financial Statements

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#### Note 4. Fair Value Measurements

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

- Level 1:** Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Plan has the ability to access as of the measurement date.
- Level 2:** Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data.
- Level 3:** Significant unobservable inputs that reflect the Plan's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

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

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

**Registered investment companies (mutual funds):** Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the 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 and are classified within Level 1 of the valuation hierarchy.

**Common collective trusts (CCT):** These investments are public investment vehicles using NAV provided by the administrator of the fund. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. There are no quoted prices available in active markets for identical instruments for the CCT. The fair value of the CCT is not classified within the fair value hierarchy pursuant to ASC 820-10. As published prices are not available for the CCT, the CCT is eligible to use NAV as a practical expedient.

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

## Agility Recovery Solutions, Inc. 401(k) Plan

### Notes to Financial Statements

#### Note 4. Fair Value Measurements (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2022 and 2021:

	Fair Value as of December 31, 2022			
	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ 5,015,551	\$ -	\$ -	\$ 5,015,551
Total assets at fair value	<u>\$ 5,015,551</u>	<u>\$ -</u>	<u>\$ -</u>	<u>5,015,551</u>
Investments measured at NAV (a)				134,625
				<u>\$ 5,150,176</u>

  

	Fair Value as of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ 6,514,811	\$ -	\$ -	\$ 6,514,811
Total assets at fair value	<u>\$ 6,514,811</u>	<u>\$ -</u>	<u>\$ -</u>	<u>6,514,811</u>
Investments measured at NAV (a)				221,426
				<u>\$ 6,736,237</u>

(a) In accordance with Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

There were no transfers in or out of Level 3 assets during the year ended December 31, 2022.

The following table summarizes investments for which fair value is measured using NAV per share (or its equivalent) practical expedient as of December 31, 2022 and 2021. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

	Fair Value 2022	Fair Value 2021	Unfunded Commitments	Other Redemption Restrictions	Redemption Notice Period
Morley Stable Value Fund (a)	\$ 134,625	\$ 221,426	None	Daily	12 months

(a) The investment strategy of this fund is not disclosed pursuant to ASU No. 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965)—(I) Fully Benefit-Responsive Investment Contracts, (II) Plan Investment Disclosures and (III) Measurement Date Practical Expedient (a consensus of the FASB Emerging Issues Task Force)*.

## **Agility Recovery Solutions, Inc. 401(k) Plan**

### **Notes to Financial Statements**

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#### **Note 5. Tax Status**

The Plan is a defined contribution volume submitter plan sponsored by Fidelity Management & Research Co., an affiliate of the trustee. The volume submitter plan has received an opinion letter from the Internal Revenue Service dated June 30, 2020, as to the volume submitter plan's qualified status. The volume submitter plan opinion letter has been relied upon by the Plan. The Plan has been amended since receiving the opinion letter. The Plan Administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code.

The Plan follows the accounting guidance for uncertainty in income taxes. The Plan Administrator evaluated the Plan's tax positions and concluded that the Plan had maintained its tax exempt status and had taken no uncertain tax positions that require adjustment to the financial statements; therefore, no provision of liability for income taxes has been included in the financial statements.

#### **Note 6. Prohibited Transactions**

During the year ended December 31, 2022, the Company failed to deposit participant contributions within the required timeframe estimated by their normal business practice totaling, excluding lost earnings, \$126,758. The Company corrected \$54,413 late deposits, in addition to lost earnings, for the year ended December 31, 2022, outside of VFCP during 2022. The Company will correct the remaining late deposits for the year ended December 31, 2022, outside of VFCP during 2023, and will compensate participants with lost earnings resulting from the late deposits from the Company's assets and not from assets of the Plan.

#### **Note 7. Plan Termination**

Although it has not expressed any intent to do so, the Plan Sponsor 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, the participants are already 100% vested in their accounts and the net assets of the Plan, after payment of any expenses properly charged, would be distributed to the participants of the Plan according to the amount then credited to his or her account.

#### **Note 8. Related-Party Transactions**

The Plan paid direct compensation for record keeping service to Fidelity Investments Institutional, an affiliated company to the Plan trustee. These transactions qualify as exempt party-in-interest transactions. The fees paid during the year ended December 31, 2022, were \$18,905.

**Agility Recovery Solutions, Inc. 401(k) Plan**

**Schedule H, Line 4a—Schedule of Delinquent Participant Contributions  
Year Ended December 31, 2022**

Employer Identification Number: 03-0464184

Plan Number: 001

Participant Contributions Transferred Late to Plan:	Totals that Constitute Prohibited Nonexempt Transactions:				Total Pending and Fully Corrected Under VFCP and PTE 2002-51
\$ 268,494	\$ 268,494				
Check Here if Late Participant Loan Repayments are Included [ ]	Contributions Not Corrected	Contributions Corrected Outside of VFCP	Contributions Corrected or Pending Correction in VFCP		
2022	\$ 72,345	\$ 54,413	\$ -	\$ -	-
2019	-	141,252	-	-	-
2018	-	484	-	-	-

Participant contributions were remitted untimely during the years ended December 31, 2022, 2019 and 2018. Late deposit amounts include loan repayments. The Company corrected late deposits for the years ended December 31, 2018, 2019 and 2022, including lost earnings, outside of VFCP in the current year. In addition, the Company is currently in the process of correcting additional late deposits for the year ended December 31, 2022, including lost earnings, outside of VFCP.

**Agility Recovery Solutions, Inc. 401(k) Plan**

**Schedule H, Line 4i—Schedule of Assets (Held at End of Year)  
December 31, 2022**

Employer Identification Number: 03-0464184

Plan Number: 001

Identity of Issuer Borrower, Lessor or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Fair Value
Common collective trusts:		
Union Bond & Trust Company	Morley Stable Value Fund Class 25-I	\$ 134,625
Registered investment companies:		
American Funds	American Funds New Perspective Fund Class R-6	228,493
American Funds	American Funds 2015 Target Date Retirement Fund Class R-6	102,975
American Funds	American Funds 2020 Target Date Retirement Fund Class R-6	121,572
American Funds	American Funds 2025 Target Date Retirement Fund Class R-6	117,715
American Funds	American Funds 2030 Target Date Retirement Fund Class R-6	368,991
American Funds	American Funds 2035 Target Date Retirement Fund Class R-6	421,845
American Funds	American Funds 2040 Target Date Retirement Fund Class R-6	165,358
American Funds	American Funds 2045 Target Date Retirement Fund Class R-6	457,033
American Funds	American Funds 2050 Target Date Retirement Fund Class R-6	465,254
American Funds	American Funds 2055 Target Date Retirement Fund Class R-6	474,431
American Funds	American Funds 2060 Target Date Retirement Fund Class R-6	335,457
American Funds	American Funds 2065 Target Date Retirement Fund Class R-6	6,852
American Funds	American Funds EuroPacific Growth Fund Class R-6	53,642
Vanguard	Vanguard 500 Index Fund Admiral Shares	710,298
Vanguard	Vanguard Small-Cap Index Fund Admiral Shares	272,920
Vanguard	Vanguard Mid-Cap Index Fund Admiral Shares	32,770
Vanguard	Vanguard Small-Cap Growth Index Fund Admiral Shares	30,519
Vanguard	Vanguard Developed Markets Index Fund Admiral Shares	48,879
Vanguard	Vanguard Small-Cap Index Fund Admiral Shares	54,050
ClearBridge	ClearBridge Large Cap Growth Fund Class IS	149,522
Columbia	Columbia Dividend Income Fund Institutional 3 Class	20,844
Columbia	Columbia Emerging Markets Fund Institutional 3 Class	17,906
Janus Henderson	Janus Henderson Enterprise Fund Class N	180,787
T. Rowe Price	T. Rowe Price Mid-Cap Value Fund	85,496
JPMorgan	JPMorgan Core Plus Bond Fund Class R6	38,947
PIMCO	PIMCO Income Fund Institutional Class	36,334
Cohen & Steers	Cohen & Steers Real Estate Securities Fund, Inc. Class Z	16,661
		<u>5,015,551</u>
*Participant loans	Notes receivable from participants, maturing through July 2026 with interest rates ranging from 4.25% to 6.50%	45,133
		<u>\$ 5,195,309</u>

\*Indicates party-in-interest

The above information was certified by Fidelity Management Trust Company, the trustee, as complete and accurate.

# **Agility Recovery Solutions, Inc. 401(k) Plan**

Financial Report  
December 31, 2022

## Contents

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Independent auditor's report	1-3
<hr/>	
Financial statements	
Statements of net assets available for benefits, December 31, 2022 and 2021	4
Statement of changes in net assets available for benefits, year ended December 31, 2022	5
Notes to financial statements	6-11
Supplemental schedules	
Schedule H—Part IV, Line 4a—Schedule of delinquent participant contributions, year ended December 31, 2022	12
Schedule H—Part IV, Line 4i—Schedule of assets (held at end of year), December 31, 2022	13

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RSM US LLP

## Independent Auditor's Report

Participants and Investment Committee  
Agility Recovery Solutions, Inc. 401(k) Plan

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

We have performed audits of the financial statements of the Agility Recovery Solutions, Inc. 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, 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 the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a 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 3 to the financial statements, is complete and accurate.

### Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

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

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### **Responsibilities of Management for the Financial Statements**

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

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

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with GAAS, we:

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

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP.

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 U.S. GAAP.

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

**Other Matter—Supplemental Schedules Required by ERISA**

The supplemental schedules, Schedule H, line 4a—schedule of delinquent participant contributions and Schedule H, line 4i—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 are supplementary information required by the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

*RSM US LLP*

Denver, Colorado  
October 10, 2023

**Agility Recovery Solutions, Inc. 401(k) Plan**

**Statements of Net Assets Available for Benefits  
December 31, 2022 and 2021**

	<b>2022</b>	<b>2021</b>
<b>Assets</b>		
Investments, at fair value	\$ 5,150,176	\$ 6,736,237
Participant contributions receivable	18,505	25,420
Employer contributions receivable	11,411	11,991
Notes receivable from participants	45,133	74,947
<b>Total assets</b>	<b>5,225,225</b>	<b>6,848,595</b>
<b>Liabilities</b>		
	-	-
<b>Net assets available for benefits</b>	<b>\$ 5,225,225</b>	<b>\$ 6,848,595</b>

See notes to financial statements.

## Agility Recovery Solutions, Inc. 401(k) Plan

### Statement of Changes in Net Assets Available for Benefits Year Ended December 31, 2022

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Investment results and contributions:	
Investment results:	
Net depreciation in fair value of investments	\$ (1,450,788)
Interest and dividend income	266,975
	<u>(1,183,813)</u>
Interest income on notes receivable from participants	<u>2,975</u>
Contributions:	
Participant	740,046
Employer	351,001
Rollovers from other plans	84,317
	<u>1,175,364</u>
<b>Net investment results and contributions</b>	<u>(5,474)</u>
Deductions to net assets attributed to:	
Benefits paid to participants	1,578,065
Administrative expenses	39,831
<b>Total deductions</b>	<u>1,617,896</u>
<b>Net decrease</b>	(1,623,370)
Net assets available for benefits:	
Beginning of year	<u>6,848,595</u>
End of year	<u>\$ 5,225,225</u>

See notes to financial statements.

## Agility Recovery Solutions, Inc. 401(k) Plan

### Notes to Financial Statements

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#### Note 1. Plan Description

The following description of the Agility Recovery Solutions, Inc. 401(k) Plan (the Plan) is provided for general information purposes only. 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, established on January 1, 2003. The Plan is available to all employees of Agility Recovery Solutions, Inc. (the Company or Plan Sponsor), excluding employees covered by a collective bargaining agreement, leased employees, and nonresident aliens. The Plan covers any employee who attained the age of 18 or older. Employees are able to enter the Plan on the first day of each quarter coinciding with or following the employee meeting the eligibility requirements. The Plan is subject to the provisions of the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

**Contributions:** Each year, participants may contribute up to 100% of their pretax annual compensation, as defined in the Plan, not to exceed certain limitations established by the Internal Revenue Service. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions in the amount of \$6,500. The Plan allows participants to designate contributions as Roth 401(k) contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. The Plan also allows for employer safe harbor matching contributions of 100% of the first 3% of participant contributions and 50% of the next 3% of participant contributions. The Plan also allows for discretionary company matching contributions. There were no discretionary company matching contributions during the year ended December 31, 2022.

**Participant accounts and investment options:** Each participant's account is credited with the participant's contributions and allocations of (a) the employer safe harbor matching contributions; (b) the discretionary company matching contributions (if any); and (c) Plan earnings or losses and is charged with transaction fees for distributions and an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants direct their investment of both their contributions and the Company's contributions into various registered investment and common collective accounts offered by the Plan. Participants may change their elections daily.

**Vesting:** Participants are immediately 100% vested in their voluntary contributions and employer contributions, plus allocated earnings and losses thereon.

**Notes receivable from participants:** Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The repayment period is limited to five years, except for participant loans used for the purchase of a principal residence, which is limited to 10 years. Participants may have no more than one loan outstanding at any one time. The notes receivable are secured by the balance in the participant's account, and bear interest at rates which are commensurate with local prevailing rates at note origination, as determined by the Plan Administrator. Principal and interest are repaid ratably through payroll deductions. Notes receivable outstanding at December 31, 2022, bear interest at rates ranging from 4.25% and 6.50% per annum and have various maturity dates through July 2026.

## Agility Recovery Solutions, Inc. 401(k) Plan

### Notes to Financial Statements

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#### Note 1. Plan Description (Continued)

**Payment of benefits:** Upon termination of service due to death, disability or retirement, a participant or designated beneficiary may elect to receive a lump sum distribution or installments equal to the value of the participant's vested interest in his or her account balance at the date of distribution. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution or as a direct rollover to an individual retirement account or individual retirement annuity (IRA) or to another employer's tax qualified plan. Participants may also withdraw money from their account in the event of a financial hardship.

Participants with vested account balances less than \$1,000 must take a lump-sum distribution as soon as practicable following termination. Participants with vested account balances less than \$5,000 but greater than or equal to \$1,000 will automatically have their vested account balances rolled into an individual retirement account unless they otherwise instruct the third-party administrator and take a lump-sum distribution as soon as practicable following termination.

**Administrative expenses:** Certain administrative functions are performed by employees of the Company. No such employee receives compensation from the Plan. Administrative expenses of the Plan are charged against earnings, except to the extent expenses are paid by the Company.

#### Note 2. Significant Accounting Policies

**Basis of accounting:** The accompanying financial statements are prepared on the accrual basis of accounting.

**Use of estimates:** The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes in net assets available for benefits and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

**Risks and uncertainties:** The Plan utilizes various registered investment companies and common collective trusts as investment instruments. Investment securities are exposed to various risks, such as interest rate and credit risk and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

**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's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisors and trustees. See Note 4 for discussion of fair value measurements.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividend income is recorded on the ex-dividend date. Net depreciation includes the Plan's gains and losses on investments bought, sold, and held during the year.

## Agility Recovery Solutions, Inc. 401(k) Plan

### Notes to Financial Statements

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#### Note 2. Significant Accounting Policies (Continued)

Certain investment management fees and operating expenses are charged to the Plan for investments in registered investment companies and are deducted from income earned on a daily basis and reflected as a component of net depreciation in fair value of investments.

**Notes receivable from participants:** Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable are treated as distributions based upon the terms of the Plan Document.

**Payment of benefits:** Benefits payments to participants are recorded upon distribution.

**Subsequent events:** The Plan Administrator has evaluated subsequent events through October 10, 2023, which is the date the financial statements were available to be issued, and determined that there are no subsequent events that require disclosure, except for the following:

Effective October 1, 2023, the plan changed its name to Preparis, Inc. 401(k) Plan. In addition, the plan sponsor changed to Preparis, Inc.

#### Note 3. Information Certified and Provided by Fidelity Management Trust Company

The following is a summary of the Plan's asset information as of December 31, 2022 and 2021, and for the year ended December 31, 2022, included throughout the Plan's financial statements and ERISA-required supplemental schedules, obtained by management and agreed to or derived from information certified by Fidelity Management Trust Company, the trustee of the Plan. The Plan Administrator has obtained certifications from the trustee that information provided to the Plan Administrator by the trustee related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and ERISA-required supplemental schedules related to the following assets:

	2022	2021
Investments, at fair value:		
Common collective trust	\$ 134,625	\$ 221,426
Registered investment companies	5,015,551	6,514,811
	<u>\$ 5,150,176</u>	<u>\$ 6,736,237</u>
Notes receivable from participants	<u>\$ 45,133</u>	<u>\$ 74,947</u>

The trustee also certified to the completeness and accuracy of the investment results information (including investments bought, sold and held during the year) and interest income on notes receivable from participants for the year ended December 31, 2022, included on the statement of changes in net assets available for benefits.

## Agility Recovery Solutions, Inc. 401(k) Plan

### Notes to Financial Statements

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#### Note 4. Fair Value Measurements

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

- Level 1:** Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Plan has the ability to access as of the measurement date.
- Level 2:** Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data.
- Level 3:** Significant unobservable inputs that reflect the Plan's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

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

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

**Registered investment companies (mutual funds):** Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the 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 and are classified within Level 1 of the valuation hierarchy.

**Common collective trusts (CCT):** These investments are public investment vehicles using NAV provided by the administrator of the fund. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. There are no quoted prices available in active markets for identical instruments for the CCT. The fair value of the CCT is not classified within the fair value hierarchy pursuant to ASC 820-10. As published prices are not available for the CCT, the CCT is eligible to use NAV as a practical expedient.

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

## Agility Recovery Solutions, Inc. 401(k) Plan

### Notes to Financial Statements

#### Note 4. Fair Value Measurements (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2022 and 2021:

	Fair Value as of December 31, 2022			
	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ 5,015,551	\$ -	\$ -	\$ 5,015,551
Total assets at fair value	\$ 5,015,551	\$ -	\$ -	5,015,551
Investments measured at NAV (a)				134,625
				<u>\$ 5,150,176</u>

  

	Fair Value as of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ 6,514,811	\$ -	\$ -	\$ 6,514,811
Total assets at fair value	\$ 6,514,811	\$ -	\$ -	6,514,811
Investments measured at NAV (a)				221,426
				<u>\$ 6,736,237</u>

(a) In accordance with Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

There were no transfers in or out of Level 3 assets during the year ended December 31, 2022.

The following table summarizes investments for which fair value is measured using NAV per share (or its equivalent) practical expedient as of December 31, 2022 and 2021. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

	Fair Value 2022	Fair Value 2021	Unfunded Commitments	Other Redemption Restrictions	Redemption Notice Period
Morley Stable Value Fund (a)	\$ 134,625	\$ 221,426	None	Daily	12 months

(a) The investment strategy of this fund is not disclosed pursuant to ASU No. 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965)—(I) Fully Benefit-Responsive Investment Contracts, (II) Plan Investment Disclosures and (III) Measurement Date Practical Expedient (a consensus of the FASB Emerging Issues Task Force)*.

## **Agility Recovery Solutions, Inc. 401(k) Plan**

### **Notes to Financial Statements**

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#### **Note 5. Tax Status**

The Plan is a defined contribution volume submitter plan sponsored by Fidelity Management & Research Co., an affiliate of the trustee. The volume submitter plan has received an opinion letter from the Internal Revenue Service dated June 30, 2020, as to the volume submitter plan's qualified status. The volume submitter plan opinion letter has been relied upon by the Plan. The Plan has been amended since receiving the opinion letter. The Plan Administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code.

The Plan follows the accounting guidance for uncertainty in income taxes. The Plan Administrator evaluated the Plan's tax positions and concluded that the Plan had maintained its tax exempt status and had taken no uncertain tax positions that require adjustment to the financial statements; therefore, no provision of liability for income taxes has been included in the financial statements.

#### **Note 6. Prohibited Transactions**

During the year ended December 31, 2022, the Company failed to deposit participant contributions within the required timeframe estimated by their normal business practice totaling, excluding lost earnings, \$126,758. The Company corrected \$54,413 late deposits, in addition to lost earnings, for the year ended December 31, 2022, outside of VFCP during 2022. The Company will correct the remaining late deposits for the year ended December 31, 2022, outside of VFCP during 2023, and will compensate participants with lost earnings resulting from the late deposits from the Company's assets and not from assets of the Plan.

#### **Note 7. Plan Termination**

Although it has not expressed any intent to do so, the Plan Sponsor 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, the participants are already 100% vested in their accounts and the net assets of the Plan, after payment of any expenses properly charged, would be distributed to the participants of the Plan according to the amount then credited to his or her account.

#### **Note 8. Related-Party Transactions**

The Plan paid direct compensation for record keeping service to Fidelity Investments Institutional, an affiliated company to the Plan trustee. These transactions qualify as exempt party-in-interest transactions. The fees paid during the year ended December 31, 2022, were \$18,905.

**Agility Recovery Solutions, Inc. 401(k) Plan**

**Schedule H, Line 4a—Schedule of Delinquent Participant Contributions  
Year Ended December 31, 2022**

Employer Identification Number: 03-0464184

Plan Number: 001

Participant Contributions Transferred Late to Plan:	Totals that Constitute Prohibited Nonexempt Transactions:			Total Pending and Fully Corrected Under VFCP and PTE 2002-51
\$ 268,494	\$ 268,494			
Check Here if Late Participant Loan Repayments are Included [ ]	Contributions Not Corrected	Contributions Corrected Outside of VFCP	Contributions Corrected or Pending Correction in VFCP	
2022	\$ 72,345	\$ 54,413	\$ -	\$ -
2019	-	141,252	-	-
2018	-	484	-	-

Participant contributions were remitted untimely during the years ended December 31, 2022, 2019 and 2018. Late deposit amounts include loan repayments. The Company corrected late deposits for the years ended December 31, 2018, 2019 and 2022, including lost earnings, outside of VFCP in the current year. In addition, the Company is currently in the process of correcting additional late deposits for the year ended December 31, 2022, including lost earnings, outside of VFCP.

**Agility Recovery Solutions, Inc. 401(k) Plan**

**Schedule H, Line 4i—Schedule of Assets (Held at End of Year)  
December 31, 2022**

Employer Identification Number: 03-0464184

Plan Number: 001

Identity of Issuer Borrower, Lessor or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Fair Value
Common collective trusts:		
Union Bond & Trust Company	Morley Stable Value Fund Class 25-I	\$ 134,625
Registered investment companies:		
American Funds	American Funds New Perspective Fund Class R-6	228,493
American Funds	American Funds 2015 Target Date Retirement Fund Class R-6	102,975
American Funds	American Funds 2020 Target Date Retirement Fund Class R-6	121,572
American Funds	American Funds 2025 Target Date Retirement Fund Class R-6	117,715
American Funds	American Funds 2030 Target Date Retirement Fund Class R-6	368,991
American Funds	American Funds 2035 Target Date Retirement Fund Class R-6	421,845
American Funds	American Funds 2040 Target Date Retirement Fund Class R-6	165,358
American Funds	American Funds 2045 Target Date Retirement Fund Class R-6	457,033
American Funds	American Funds 2050 Target Date Retirement Fund Class R-6	465,254
American Funds	American Funds 2055 Target Date Retirement Fund Class R-6	474,431
American Funds	American Funds 2060 Target Date Retirement Fund Class R-6	335,457
American Funds	American Funds 2065 Target Date Retirement Fund Class R-6	6,852
American Funds	American Funds EuroPacific Growth Fund Class R-6	53,642
Vanguard	Vanguard 500 Index Fund Admiral Shares	710,298
Vanguard	Vanguard Small-Cap Index Fund Admiral Shares	272,920
Vanguard	Vanguard Mid-Cap Index Fund Admiral Shares	32,770
Vanguard	Vanguard Small-Cap Growth Index Fund Admiral Shares	30,519
Vanguard	Vanguard Developed Markets Index Fund Admiral Shares	48,879
Vanguard	Vanguard Small-Cap Index Fund Admiral Shares	54,050
ClearBridge	ClearBridge Large Cap Growth Fund Class IS	149,522
Columbia	Columbia Dividend Income Fund Institutional 3 Class	20,844
Columbia	Columbia Emerging Markets Fund Institutional 3 Class	17,906
Janus Henderson	Janus Henderson Enterprise Fund Class N	180,787
T. Rowe Price	T. Rowe Price Mid-Cap Value Fund	85,496
JPMorgan	JPMorgan Core Plus Bond Fund Class R6	38,947
PIMCO	PIMCO Income Fund Institutional Class	36,334
Cohen & Steers	Cohen & Steers Real Estate Securities Fund, Inc. Class Z	16,661
		<u>5,015,551</u>
*Participant loans	Notes receivable from participants, maturing through July 2026 with interest rates ranging from 4.25% to 6.50%	45,133
		<u>\$ 5,195,309</u>

\*Indicates party-in-interest

The above information was certified by Fidelity Management Trust Company, the trustee, as complete and accurate.