

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 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

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

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/03/2024	ELAINE M. RAMIREZ
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 221
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 137 6a(2) 134 6b 8 6c 88 6d 230 6e 0 6f 230 6g(1) 221 6g(2) 230 6h 10
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2A 2E 2G 2J 2F 3D 2T

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1)** ☒ **R** (Retirement Plan Information)
- (2)** ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)** ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4)** ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5)** ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☒ **A** (Insurance Information) – Number Attached 1
- (4)** ☒ **C** (Service Provider Information)
- (5)** ☐ **D** (DFE/Participating Plan Information)
- (6)** ☐ **G** (Financial Transaction Schedules)

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

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan AUSGAR TECHNOLOGIES,INC. 401K PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 AUSGAR TECHNOLOGIES, INC.	D Employer Identification Number (EIN) 51-0465751	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
EMPOWER ANNUITY INSURANCE COMPANY OF AMERICA

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
84-0467907	68322	336478-01	73	01/01/2023	12/31/2023

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end **4** 1364074**5** Current value of plan's interest under this contract in separate accounts at year end **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee(3) ☐ guaranteed investment (4) ☒ other ▶ **GROUP ANNUITY CONTRACT****b** Balance at the end of the previous year **7b** 712956**c** Additions: (1) Contributions deposited during the year **7c(1)** 69427
(2) Dividends and credits **7c(2)** 0
(3) Interest credited during the year **7c(3)** 11958
(4) Transferred from separate account **7c(4)** 898023
(5) Other (specify below) **7c(5)** 29454▶ **LOAN REPAYMENT(S), FORFEITURES**(6) Total additions **7c(6)** 1008862**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 1721818**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 159845(2) Administration charge made by carrier **7e(2)** 778(3) Transferred to separate account **7e(3)** 197121(4) Other (specify below) **7e(4)** 0(5) Total deductions **7e(5)** 357744**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 1364074

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount	10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A?..... ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan AUSGAR TECHNOLOGIES,INC. 401K PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 AUSGAR TECHNOLOGIES, INC.	D Employer Identification Number (EIN) 51-0465751

Part I

Service Provider Information (see instructions)

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

x

No
- b

If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b)

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

(b)

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

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

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

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

EMPOWER ANNUITY INSURANCE COMPANY

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	RECORDKEEPER	36848	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

EMPOWER ADVISORY GROUP, LLC

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MGMT	19518	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SAN DIEGO PENSION CONSULTANTS INC

9665 CHESAPEAKE DR STE 201
SAN DIEGO, CA 92123

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	CONTRACT ADMIN	2550	Yes ☒ No ☐	Yes ☐ No ☒	10000	Yes ☐ No ☒

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
SAN DIEGO PENSION CONSULTANTS	13	10000

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
EMPOWER ANNUITY INSURANCE COMPANY 8515 EAST ORCHARD ROAD GREENWOOD VILLAGE, CO 80111	TPA ALLOWANCE PAYMENT

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan AUSGAR TECHNOLOGIES,INC. 401K PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 AUSGAR TECHNOLOGIES, INC.		
		D Employer Identification Number (EIN) 51-0465751

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	175750	194660
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	383600	423209
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	14582345	17379440
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	712956	1364074
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	15854651	19361383
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	15854651	19361383

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	690676	
(B) Participants	2a(1)(B)	1125027	
(C) Others (including rollovers)	2a(1)(C)	232790	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2048493
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	192	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	29616	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		29808
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	471686	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		471686
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		2148114
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		4698101

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1145830	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1145830
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		4073
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)	41466	
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		41466
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1191369

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		3506732
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **LEVITZACKS CPAS,LLP**

(2) EIN: **99-0515975**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) ☐ This form is filed for a CCT, PSA, DCG 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. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

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

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

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan AUSGAR TECHNOLOGIES,INC. 401K PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 AUSGAR TECHNOLOGIES, INC.	D Employer Identification Number (EIN) 51-0465751

Part I	Distributions
--------	---------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 84-0467907 Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? If the plan is a defined benefit plan, go to line 8.	☐ Yes ☐ No ☐ N/A
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.	
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a
b Enter the amount contributed by the employer to the plan for this plan year	6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c
If you completed line 6c, skip lines 8 and 9.	
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes ☐ No ☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes ☐ No ☐ N/A

Part III	Amendments
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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
---	--

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
---------	--

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes ☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes ☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes ☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes ☐ No

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

Schedule R (Form 5500) 2023
v. 230707

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐	
19 If the total number of participants is 1,000 or more, complete lines (a) and (b): a Enter the percentage of plan assets held as: Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____% High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____% b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets: ☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more	
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. _____	

Part VII	IRS Compliance Questions
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21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No 21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2). ☒ Design-based safe harbor method ☐ "Prior year" ADP test ☐ "Current year" ADP test ☐ N/A	
22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter <u>06 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q703912A</u> .	

AUSGAR Technologies, Inc. 401(k) Profit Sharing Plan
Financial Statements and Supplemental Schedule
Years Ended December 31, 2023 and 2022

LEVITZACKS CPAs, LLP
451 A STREET, SUITE 500
SAN DIEGO, CA 92101



INDEPENDENT AUDITOR'S REPORT

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

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

We have performed audits of the accompanying financial statements of AUSGAR Technologies, Inc. 401(k) Profit Sharing Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained a certification from qualified institutions, Empower Annuity Insurance Company of America and Empower Trust Company LLC, for the year ended December 31, 2023 and 2022, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.



INDEPENDENT AUDITOR'S REPORT (continued)

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of AUSGAR Technologies, Inc. 401(k) Profit Sharing Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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



INDEPENDENT AUDITOR'S REPORT (continued)

Responsibilities of Management for the Financial Statements (continued)

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about AUSGAR Technologies, Inc. 401(k) Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.



INDEPENDENT AUDITOR'S REPORT
(continued)

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of AUSGAR Technologies, Inc. 401(k) Profit Sharing Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about AUSGAR Technologies, Inc. 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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



INDEPENDENT AUDITOR'S REPORT
(continued)

Supplemental Schedule Required by ERISA

The supplemental schedule of Assets (Held at End of Year) as of December 31, 2023 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion -

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

A handwritten signature in black ink that reads "LevitZacks".

LEVITZACKS CPAs, LLP
San Diego, California
September 26, 2024

AUSGAR Technologies, Inc. 401(k) Profit Sharing Plan
Statements of Net Assets Available for Benefits
December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
Investments in registered investment companies, at fair value	\$ 17,379,440	\$ 14,582,345
Guaranteed interest fund, at contract value	1,364,074	712,956
Notes receivable from participants	423,209	383,600
Company contributions receivable	<u>194,660</u>	<u>175,750</u>
Total assets	<u>19,361,383</u>	<u>15,854,651</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 19,361,383</u></u>	<u><u>\$ 15,854,651</u></u>

See accompanying notes to financial statements.

AUSGAR Technologies, Inc. 401(k) Profit Sharing Plan
Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Additions to net assets:		
Participant contributions	\$ 1,125,027	\$ 1,030,060
Company contributions	690,676	648,913
Rollover contributions	232,790	80,786
Interest income on participant notes	29,616	15,893
Interest and dividend income	471,878	486,448
Net realized and unrealized gain (loss) in fair value of investments in registered investment companies	<u>2,148,114</u>	<u>(3,188,635)</u>
Total additions (reductions)	<u>4,698,101</u>	<u>(926,535)</u>
Deductions from net assets:		
Benefits paid to participants	1,149,903	529,723
Administrative expenses	<u>41,466</u>	<u>43,108</u>
Total deductions	<u>1,191,369</u>	<u>572,831</u>
Net increase (decrease) in net assets	3,506,732	(1,499,366)
Net assets available for benefits:		
Beginning of year	<u>15,854,651</u>	<u>17,354,017</u>
End of year	<u><u>\$ 19,361,383</u></u>	<u><u>\$ 15,854,651</u></u>

See accompanying notes to financial statements.

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

Notes to Financial Statements
Years Ended December 31, 2023 and 2022

Note 1. DESCRIPTION OF THE PLAN

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

General

The Plan is a defined-contribution plan covering substantially all employees of the Company. The Plan was formed effective May 1, 2004. The Plan is subject to the Employee Retirement Income Security Act of 1974 (“ERISA”) and the provisions of the Internal Revenue Code (the “Code”). The Plan operated as a safe harbor plan for the years ended December 31, 2023 and 2022, which exempts the Plan from anti-discrimination requirements by mandating that the Company make minimum contributions to all participant accounts. The Plan is administered by trustees consisting of one or more persons appointed by the Board of Directors of the Company.

Eligibility

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

Contributions

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

The Plan includes a provision for Company safe harbor contributions for the years ending December 31, 2023 and 2022. The safe harbor contributions were equal to 3% of the eligible participants’ compensation. The safe harbor contributions for December 31, 2023 and 2022, were \$496,765 and \$473,913, respectively.

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

Notes to Financial Statements

(continued)

Years Ended December 31, 2023 and 2022

Note 1. DESCRIPTION OF THE PLAN (continued)

Contributions (continued)

The Company may also elect to make discretionary matching contributions and discretionary profit-sharing contributions. The amount is determined each year. For the years ended December 31, 2023 and 2022, the Company made profit-sharing contributions, net of forfeitures, of \$193,911 and \$175,000, respectively. There were no discretionary matching contributions made for 2023 or 2022.

Vesting

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

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

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

Participant Accounts

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

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

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

Notes to Financial Statements

(continued)

Years Ended December 31, 2023 and 2022

Note 1. DESCRIPTION OF THE PLAN (continued)

Benefits

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

Notes Receivable from Participants

Participants may borrow against their accounts a minimum of \$1,000 up to a maximum, generally equal to the lesser of 50% of their vested account balance or \$50,000, reduced by the highest outstanding loan balance in the participant's account during the prior twelve-month period. Participants may have only one loan outstanding at a time. Loan terms may not exceed 5 years unless the loan is to be used to acquire the principal residence of the participant, for which the loan term may not exceed 30 years. Loans are secured by the participant's vested account balance and bear a reasonable rate of interest determined by the Plan administrator based on prevailing interest rates by a person in the business of lending money for loans which would be made under similar circumstances. The interest rate is fixed for the duration of the loan. Interest rates on outstanding participant loans ranged from 4.25% to 9.50% at December 31, 2023 and 4.25% to 7.25% at December 31, 2022.

Investments

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

Forfeitures

Forfeitures of non-vested Company contributions may be used to pay administrative expenses or reduce the Company's contributions. Forfeitures of \$16,568 and \$18,107 were used to reduce Company contributions in 2023 and 2022, respectively. The balance in the forfeitures account was \$18,290 and \$18,523, as of December 31, 2023 and 2022.

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

Notes to Financial Statements

(continued)

Years Ended December 31, 2023 and 2022

Note 1. DESCRIPTION OF THE PLAN (continued)

Administrative Expenses

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

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

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

Investment Valuation and Income Recognition

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

Investments in the guaranteed interest fund are stated at contract value as estimated by the custodian. Contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

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

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

Notes to Financial Statements

(continued)

Years Ended December 31, 2023 and 2022

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Notes Receivable from Participants

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

Payment of Benefits

Benefits are recorded when paid.

Note 3. FAIR VALUE MEASUREMENTS

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

Level 1 Fair Value Measurements

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

Level 2 Fair Value Measurements

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

Level 3 Fair Value Measurements

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

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

Notes to Financial Statements

(continued)

Years Ended December 31, 2023 and 2022

Note 3. FAIR VALUE MEASUREMENTS (continued)

Fair Value Measurements as of December 31, 2023 Using:

	Level 1	Level 2	Level 3	Total
Investments in registered investment companies	\$17,379,440	\$ -	\$ -	\$17,379,440
Total investments measured at fair value	<u>\$17,379,440</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$17,379,440</u>

Fair Value Measurements as of December 31, 2022 Using:

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

Note 4. INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan holds a group annuity contract with Empower Annuity Insurance Company of America. The Guaranteed Interest Fund is a general account product. The methodology for calculating the interest crediting rate is based on the earnings of the underlying assets in the entire medium-long term portfolio compared to the minimum interest credit rate, as stated in the contract, and prevailing market conditions. Interest crediting rate is reset quarterly. The actual average yield earned by the Plan was in 1.48% in 2023 and 1.16% in 2022.

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

Notes to Financial Statements

(continued)

Years Ended December 31, 2023 and 2022

Note 4. INVESTMENT CONTRACT WITH INSURANCE COMPANY (continued)

As described in Note 2, because the investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the investment contract. Contract value, as reported to the Plan by Empower Annuity Insurance Company of America, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer all or a portion of their investment at contract value. Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under Employee Retirement Income Security Act of 1974. The plan administrator does not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

Note 5. INFORMATION PREPARED AND CERTIFIED BY QUALIFIED INSTITUTIONS

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by Empower Annuity Insurance Company of America and Empower Trust Company, LLC, for the years ended December 31, 2023 and 2022.

	2023	2022
Investments in registered investment companies	\$ 17,379,440	\$ 14,582,345
Guaranteed interest fund	1,364,074	712,956
Notes receivable from participants	423,209	383,600
Interest income on participant notes	29,616	15,893
Interest and dividend income	471,878	486,448
Net realized and unrealized gain (loss) in fair value of investments in registered investment companies	2,148,114	(3,188,635)

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

Notes to Financial Statements

(continued)

Years Ended December 31, 2023 and 2022

Note 6. PARTY-IN-INTEREST

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

Empower Annuity Insurance Company of America and Empower Trust Company, LLC, for the year ended December 31, 2023 and 2022, function as custodian and investment manager, respectively, for the Plan assets, disburse benefit payments, and execute all investment transactions. As a result, certain investment transactions qualify as party-in-interest transactions.

Note 7. PLAN TERMINATION

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

Note 8. TAX STATUS

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

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability for an uncertain position if it is not more likely than not that the position would be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2023, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2020.

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

Notes to Financial Statements

(continued)

Years Ended December 31, 2023 and 2022

Note 9. RISKS AND UNCERTAINTIES

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

Note 10. SUBSEQUENT EVENTS

Subsequent events were evaluated for accrual and disclosure through September 26, 2024, which is the date the 2023 financial statements were available to be issued.

SUPPLEMENTAL SCHEDULE

Schedule of Assets (Held at End of Year)
Attachment to Schedule H (Form 5500) - Line 4, Item I (Part IV)
Plan Name: AUSGAR Technologies, Inc., 401(k) Profit Sharing Plan
Plan Year: 1/1/2023- 12/31/2023
EIN: 51-0465751
Plan No: 001

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	AMERICAN FUNDS 2010 TRGT DATE RETIRE R6	Registered investment company	\$ -	\$ 1,932
	AMERICAN FUNDS 2015 TRGT DATE RETIRE R6	Registered investment company	\$ -	\$ 1,936
	AMERICAN FUNDS 2020 TRGT DATE RETIRE R6	Registered investment company	\$ -	\$ 1,943
	AMERICAN FUNDS 2025 TRGT DATE RETIRE R6	Registered investment company	\$ -	\$ 1,949
	AMERICAN FUNDS 2030 TRGT DATE RETIRE R6	Registered investment company	\$ -	\$ 472,963
	AMERICAN FUNDS 2035 TRGT DATE RETIRE R6	Registered investment company	\$ -	\$ 193,067
	AMERICAN FUNDS 2040 TRGT DATE RETIRE R6	Registered investment company	\$ -	\$ 110,015
	AMERICAN FUNDS 2045 TRGT DATE RETIRE R6	Registered investment company	\$ -	\$ 50,426
	AMERICAN FUNDS 2050 TRGT DATE RETIRE R6	Registered investment company	\$ -	\$ 7,521
	AMERICAN FUNDS 2055 TRGT DATE RETIRE R6	Registered investment company	\$ -	\$ 37,490
	AMERICAN FUNDS 2060 TRGT DATE RETIRE R6	Registered investment company	\$ -	\$ 4,254
	AMERICAN FUNDS 2065 TRGT DATE RETIRE R6	Registered investment company	\$ -	\$ 28,411
	VANGUARD TARGET RETIREMENT INCOME INV	Registered investment company	\$ -	\$ 310,569
	VANGUARD TARGET RETIREMENT 2025 INV	Registered investment company	\$ -	\$ 212,432
	VANGUARD TARGET RETIREMENT 2030 INV	Registered investment company	\$ -	\$ 1,403,676
	VANGUARD TARGET RETIREMENT 2035 INV	Registered investment company	\$ -	\$ 539,076
	VANGUARD TARGET RETIREMENT 2040 INV	Registered investment company	\$ -	\$ 475,291
	VANGUARD TARGET RETIREMENT 2045 INV	Registered investment company	\$ -	\$ 697,639
	VANGUARD TARGET RETIREMENT 2050 INV	Registered investment company	\$ -	\$ 728,112
	VANGUARD TARGET RETIREMENT 2055 INV	Registered investment company	\$ -	\$ 55,631
	VANGUARD TARGET RETIREMENT 2060 INV	Registered investment company	\$ -	\$ 128,129
	VANGUARD TARGET RETIREMENT 2065 INV	Registered investment company	\$ -	\$ 117
	AMERICAN FUNDS NEW WORLD R6	Registered investment company	\$ -	\$ 323,448
	AMERICAN FUNDS SMALLCAP WORLD R6	Registered investment company	\$ -	\$ 12,545
	FIRST EAGLE GLOBAL R3	Registered investment company	\$ -	\$ 134,152
	MFS INTERNATIONAL EQUITY R6	Registered investment company	\$ -	\$ 1,023,404
	VANGUARD TOTAL WORLD STOCK INDEX ADMIRAL	Registered investment company	\$ -	\$ 613,463
	BLACK ROCK HEALTH SCIENCES OPPS INSTL	Registered investment company	\$ -	\$ 220,536
	COHEN & STEERS REAL ESTATE SECURITIES Z	Registered investment company	\$ -	\$ 213,865
	COLUMBIA SELIGMAN TECH & INFORMATION I3	Registered investment company	\$ -	\$ 598,186
	FRANKLIN UTILITIES ADV	Registered investment company	\$ -	\$ 33,047
	AB SMALL CAP GROWTH ADV	Registered investment company	\$ -	\$ 83,619
	UNDISCOVERED MGRS BEHAVIORAL VALUE R6	Registered investment company	\$ -	\$ 59,379
	VANGUARD SMALLCAP INDEX ADM	Registered investment company	\$ -	\$ 496,212
	EATON VANCE ATLANTA CAPITAL SMID - CAP A	Registered investment company	\$ -	\$ 518,165
	VANGUARD MID CAP INDEX FUND - ADMIRAL	Registered investment company	\$ -	\$ 701,395
	VICTORY SYCAMORE ESTABLISHED VALUE R	Registered investment company	\$ -	\$ 218,166
	AMERICAN FUNDS AMERICAN MUTUAL R5E	Registered investment company	\$ -	\$ 84,156
	PARNASSUS VALUE EQUITY INVESTOR	Registered investment company	\$ -	\$ 493,280
	VANGUARD 500 INDEX ADMIRAL	Registered investment company	\$ -	\$ 3,144,129
	JANUS HENDERSON BALANCED I	Registered investment company	\$ -	\$ 575,419
	VANGUARD WELLESLEY INCOME ADM	Registered investment company	\$ -	\$ 461,444
	FIDELITY CAPITAL & INCOME	Registered investment company	\$ -	\$ 80,757
	PIMCO INCOME A	Registered investment company	\$ -	\$ 561,076
	PGIM TOTAL RETURN BOND Z	Registered investment company	\$ -	\$ 627,901
	VANGUARD INTERM - TERM BOND INDEX ADM	Registered investment company	\$ -	\$ 639,117
*	GUARANTEED INTEREST FUND	Guaranteed Interest Contract; Interest Rate (1.48%)	\$ -	\$ 1,364,074
	PARTICIPANT LOANS	Interest Rates (4.25-9.50%)	\$ -	\$ 423,209
	*Represents a party-in-interest to the Plan for which a statutory exemption exists.			

INVESTMENT OPTION	PURCHASE AMOUNT	PURCHASE UNITS/SHARES	PURCHASE COUNT	SALES AMOUNT	SALES UNITS/SHARES	SALES COUNT	COST OF SALES	TRANSACTION DATE
3GWGIF	16,143.16	0.000000	56	(16,568.00)	0.000000	1	(16,568.00)	SERIES
IRFTTX	1,148.78	103.239097	123	(921.06)	(82.459511)	28	(973.41)	SERIES
IRFJTX	1,148.86	98.484087	123	(918.29)	(78.554069)	28	(980.43)	SERIES
IRRCTX	1,384.81	109.259437	181	(1,908.19)	(148.566194)	76	(1,996.84)	SERIES
IRFDTX	1,140.43	80.579872	125	(4,421.23)	(316.029683)	55	(4,413.21)	SERIES
IRFETX	70,160.91	4,510.142018	476	(13,582.98)	(859.829255)	159	(13,728.67)	SERIES
IRFFTX	119,415.17	6,870.324924	427	(18,453.19)	(1,138.042197)	423	(19,483.69)	SERIES
IRFGTX	99,160.26	5,288.903441	309	(11,132.86)	(658.516157)	306	(11,758.61)	SERIES
IRFHGX	14,214.70	816.404580	206	(1,888.19)	(108.493154)	93	(2,075.17)	SERIES
IRFITX	5,575.87	315.802519	172	(1,804.06)	(105.927179)	53	(1,994.84)	SERIES
IRFKTX	8,609.75	392.941027	257	(14,126.73)	(663.890386)	494	(14,747.20)	SERIES
IRFUTX	2,469.58	165.576914	127	(1,797.04)	(124.352051)	46	(1,975.49)	SERIES
IRFVTX	27,657.88	1,827.922579	30	5.29	0.339036	10	4.85	SERIES
IVTNX	30,205.35	2,367.261343	73	(1,522.30)	(119.383062)	32	(1,700.04)	SERIES
IVTTVX	21,369.31	1,189.361511	123	(4,476.50)	(255.822788)	74	(4,832.23)	SERIES
IVTHRX	186,563.77	5,510.085819	610	(113,832.77)	(3,319.481908)	165	(109,438.83)	SERIES
IVTTHX	65,356.43	3,120.068789	443	(497,962.22)	(24,190.923814)	221	(502,674.34)	SERIES
IVFORX	79,764.96	2,160.879972	460	(11,394.88)	(316.844759)	278	(12,633.21)	SERIES
IVTIVX	46,912.98	1,860.990577	192	(25,982.87)	(1,071.358572)	322	(23,214.78)	SERIES
IVFIFX	88,314.31	2,125.659311	456	(17,854.83)	(446.407381)	331	(19,427.07)	SERIES
IVFFVX	8,066.79	173.326851	115	(84.74)	(1.842368)	252	(87.03)	SERIES
IVTTSX	30,503.29	719.612880	194	(10,012.79)	(235.658504)	151	(9,830.23)	SERIES
IVLXXV	106.22	3.918187	2	(0.04)	(0.001430)	2	(0.04)	SERIES
IRNWGX	266,855.28	3,616.453188	8477	(42,123.10)	(598.171918)	5757	(43,071.05)	SERIES
IRLLGX	4,075.38	64.981655	234	(20,115.48)	(332.174916)	406	(21,158.30)	SERIES
IEARGX	142,382.14	2,303.767672	9328	(15,171.87)	(244.383031)	5083	(14,994.30)	SERIES
IMIEIX	255,522.96	8,205.741910	7842	(732,198.30)	(23,503.185574)	25087	(643,691.69)	SERIES
IVTWAX	555,231.77	16,599.150936	11705	(128,728.94)	(3,944.014255)	16806	(125,639.85)	SERIES
ISHSSX	34,633.00	503.603483	722	(52,806.55)	(790.527106)	1071	(51,693.31)	SERIES
ICSZIX	111,495.74	7,245.286532	11935	(133,601.45)	(8,529.697346)	14837	(151,965.21)	SERIES
ICCOVX	145,525.15	1,221.573229	795	(333,070.96)	(2,709.570521)	852	(279,557.18)	SERIES
IFRUAX	12,779.07	620.888478	202	(75,410.60)	(3,715.021108)	443	(77,167.99)	SERIES
IQUAYX	100,884.70	1,749.397189	9236	(41,553.04)	(741.324006)	9357	(40,953.03)	SERIES
IUBVPX	70,891.30	898.306125	8875	(44,866.35)	(597.277918)	8680	(47,824.87)	SERIES
IVSMAX	179,397.52	1,969.756288	10641	(366,008.50)	(3,874.648321)	16822	(346,162.90)	SERIES
IEAASX	195,947.24	6,491.864990	9007	(95,623.38)	(3,175.750725)	9608	(93,668.70)	SERIES
IVIMAX	247,607.21	920.134409	10174	(147,688.04)	(565.310098)	10411	(146,253.99)	SERIES
IGETGX	285,697.75	6,448.827942	10843	(330,076.99)	(7,300.519873)	19482	(318,696.90)	SERIES
IRPMFX	53,069.74	1,084.239582	5274	(87,387.44)	(1,785.015047)	4784	(84,935.18)	SERIES
IPRWAX	190,309.64	4,046.802414	8823	(175,351.90)	(3,759.937433)	11767	(164,990.61)	SERIES
IVFIAX	665,466.03	1,667.542684	12808	(530,576.43)	(1,285.962257)	23384	(487,608.37)	SERIES
IJBALX	187,306.71	4,684.357507	7286	(47,733.25)	(1,207.331088)	7540	(47,359.91)	SERIES
IVWIAX	97,769.95	1,647.763934	7733	(139,764.85)	(2,336.703315)	12265	(150,662.98)	SERIES
IFAGIX	151,879.56	16,143.902703	2397	(72,905.29)	(7,775.308563)	3981	(73,156.07)	SERIES
ILHVSX	26,517.12	4,309.811008	6093	(159,911.14)	(25,840.053088)	4254	(161,501.83)	SERIES
IPONAX	160,301.63	15,425.540203	6752	(58,460.45)	(5,627.103894)	5537	(58,998.99)	SERIES
IPDBZX	251,134.77	21,407.852125	5639	(40,708.38)	(3,445.776920)	5469	(40,684.76)	SERIES
IVBILX	348,665.50	34,205.356685	13366	(375,701.70)	(37,128.996839)	20144	(410,664.42)	SERIES
IWGWIF	980,760.51	0.000000	7194	(341,176.26)	0.000000	6927	(341,176.26)	SERIES

Schedule of Assets (Held at End of Year)
Attachment to Schedule H (Form 5500) - Line 4, Item I (Part IV)
Plan Name: AUSGAR Technologies, Inc., 401(k) Profit Sharing Plan
Plan Year: 1/1/2023- 12/31/2023
EIN: 51-0465751
Plan No: 001

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	AMERICAN FUNDS 2010 TRGT DATE RETIRE R6	Registered investment company	\$ -	\$ 1,932
	AMERICAN FUNDS 2015 TRGT DATE RETIRE R6	Registered investment company	\$ -	\$ 1,936
	AMERICAN FUNDS 2020 TRGT DATE RETIRE R6	Registered investment company	\$ -	\$ 1,943
	AMERICAN FUNDS 2025 TRGT DATE RETIRE R6	Registered investment company	\$ -	\$ 1,949
	AMERICAN FUNDS 2030 TRGT DATE RETIRE R6	Registered investment company	\$ -	\$ 472,963
	AMERICAN FUNDS 2035 TRGT DATE RETIRE R6	Registered investment company	\$ -	\$ 193,067
	AMERICAN FUNDS 2040 TRGT DATE RETIRE R6	Registered investment company	\$ -	\$ 110,015
	AMERICAN FUNDS 2045 TRGT DATE RETIRE R6	Registered investment company	\$ -	\$ 50,426
	AMERICAN FUNDS 2050 TRGT DATE RETIRE R6	Registered investment company	\$ -	\$ 7,521
	AMERICAN FUNDS 2055 TRGT DATE RETIRE R6	Registered investment company	\$ -	\$ 37,490
	AMERICAN FUNDS 2060 TRGT DATE RETIRE R6	Registered investment company	\$ -	\$ 4,254
	AMERICAN FUNDS 2065 TRGT DATE RETIRE R6	Registered investment company	\$ -	\$ 28,411
	VANGUARD TARGET RETIREMENT INCOME INV	Registered investment company	\$ -	\$ 310,569
	VANGUARD TARGET RETIREMENT 2025 INV	Registered investment company	\$ -	\$ 212,432
	VANGUARD TARGET RETIREMENT 2030 INV	Registered investment company	\$ -	\$ 1,403,676
	VANGUARD TARGET RETIREMENT 2035 INV	Registered investment company	\$ -	\$ 539,076
	VANGUARD TARGET RETIREMENT 2040 INV	Registered investment company	\$ -	\$ 475,291
	VANGUARD TARGET RETIREMENT 2045 INV	Registered investment company	\$ -	\$ 697,639
	VANGUARD TARGET RETIREMENT 2050 INV	Registered investment company	\$ -	\$ 728,112
	VANGUARD TARGET RETIREMENT 2055 INV	Registered investment company	\$ -	\$ 55,631
	VANGUARD TARGET RETIREMENT 2060 INV	Registered investment company	\$ -	\$ 128,129
	VANGUARD TARGET RETIREMENT 2065 INV	Registered investment company	\$ -	\$ 117
	AMERICAN FUNDS NEW WORLD R6	Registered investment company	\$ -	\$ 323,448
	AMERICAN FUNDS SMALLCAP WORLD R6	Registered investment company	\$ -	\$ 12,545
	FIRST EAGLE GLOBAL R3	Registered investment company	\$ -	\$ 134,152
	MFS INTERNATIONAL EQUITY R6	Registered investment company	\$ -	\$ 1,023,404
	VANGUARD TOTAL WORLD STOCK INDEX ADMIRAL	Registered investment company	\$ -	\$ 613,463
	BLACK ROCK HEALTH SCIENCES OPPS INSTL	Registered investment company	\$ -	\$ 220,536
	COHEN & STEERS REAL ESTATE SECURITIES Z	Registered investment company	\$ -	\$ 213,865
	COLUMBIA SELIGMAN TECH & INFORMATION I3	Registered investment company	\$ -	\$ 598,186
	FRANKLIN UTILITIES ADV	Registered investment company	\$ -	\$ 33,047
	AB SMALL CAP GROWTH ADV	Registered investment company	\$ -	\$ 83,619
	UNDISCOVERED MGRS BEHAVIORAL VALUE R6	Registered investment company	\$ -	\$ 59,379
	VANGUARD SMALLCAP INDEX ADM	Registered investment company	\$ -	\$ 496,212
	EATON VANCE ATLANTA CAPITAL SMID - CAP A	Registered investment company	\$ -	\$ 518,165
	VANGUARD MID CAP INDEX FUND - ADMIRAL	Registered investment company	\$ -	\$ 701,395
	VICTORY SYCAMORE ESTABLISHED VALUE R	Registered investment company	\$ -	\$ 218,166
	AMERICAN FUNDS AMERICAN MUTUAL R5E	Registered investment company	\$ -	\$ 84,156
	PARNASSUS VALUE EQUITY INVESTOR	Registered investment company	\$ -	\$ 493,280
	VANGUARD 500 INDEX ADMIRAL	Registered investment company	\$ -	\$ 3,144,129
	JANUS HENDERSON BALANCED I	Registered investment company	\$ -	\$ 575,419
	VANGUARD WELLESLEY INCOME ADM	Registered investment company	\$ -	\$ 461,444
	FIDELITY CAPITAL & INCOME	Registered investment company	\$ -	\$ 80,757
	PIMCO INCOME A	Registered investment company	\$ -	\$ 561,076
	PGIM TOTAL RETURN BOND Z	Registered investment company	\$ -	\$ 627,901
	VANGUARD INTERM - TERM BOND INDEX ADM	Registered investment company	\$ -	\$ 639,117
*	GUARANTEED INTEREST FUND	Guaranteed Interest Contract; Interest Rate (1.48%)	\$ -	\$ 1,364,074
	PARTICIPANT LOANS	Interest Rates (4.25-9.50%)	\$ -	\$ 423,209
	*Represents a party-in-interest to the Plan for which a statutory exemption exists.			