

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) _____ ☐ 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 BRISTLECONE 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/1999
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) BRISTLECONE, INC. 10 ALMADEN BOULEVARD, SUITE 990 SAN JOSE, CA 95113
2b	Employer Identification Number (EIN) 77-0485545
2c	Plan Sponsor's telephone number 650-386-4000
2d	Business code (see instructions) 541512

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	SRIKANTH KHIMAVATH
	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	5 154
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) 110 6a(2) 101 6b 0 6c 54 6d 155 6e 0 6f 155 6g(1) 116 6g(2) 113 6h 18
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:

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

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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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 0
- (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 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 BRISTLECONE 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 BRISTLECONE, INC.	D Employer Identification Number (EIN) 77-0485545

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)..

X

 Yes No
- b

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

(b)

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b)

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

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

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

KESTRA INVESTMENT SERVICES LLC

35-2552359

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	27927	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	16558	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

STRATEGIC ADVISORS, INC.

04-2654524

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	4749	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
BAIRD MID CAP INST - US BANCORP FU 39-0281260	0.06%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
BLK RK HLTH SCI OPP I - BNY MELLON 500 ROSS STREET 15253-4426 PITTSBURGH, PA 53442	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
DAVIS FINANCIAL Y - SS&C TECHNOLOG 5255 ORBITOR DRIVE SUITE 300 MISSISSAUGA, ONTARIO L4W5 CA	0.15%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
FH IS HIGH YLD BD IS - SS&C GIDS, 2000 CROWN COLONY DRIVE QUINCY, MA 02169	0.05%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
METWEST HI YLD BD I - BNY MELLON I 500 ROSS STREET 15253-4426 PITTSBURGH, PA 53442	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PARNASSUS CORE EQ IS - ULTIMUS FUN 31-1663251	0.10%	

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 D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration		DFE/Participating Plan 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 BRISTLECONE 401(K) PLAN				B Three-digit plan number (PN) ▶ 001	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 BRISTLECONE, INC.				D Employer Identification Number (EIN) 77-0485545	
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)					
a Name of MTIA, CCT, PSA, or 103-12 IE: MIP CL 2					
b Name of sponsor of entity listed in (a): FIDELITY MANAGEMENT TRUST COMPANY					
c EIN-PN 04-3022712-024		d Entity code C		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 233873	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE	

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

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		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 BRISTLECONE 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 BRISTLECONE, INC.	D Employer Identification Number (EIN) 77-0485545	

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	17608	2760
(2) Participant contributions	1b(2)	0	31893
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	4
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	157279	112303
(9) Value of interest in common/collective trusts	1c(9)	230519	233873
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	10034076	13051875
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	10439482	13432708
Liabilities			
g Benefit claims payable	1g	2788	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	2788	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	10436694	13432708

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)	204737	
(B) Participants	2a(1)(B)	1241622	
(C) Others (including rollovers)	2a(1)(C)	668474	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2114833
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	22	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	6652	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		6674
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	314953	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		314953
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		6997
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1718020
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		4161477

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1116230	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1116230
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	300	
(3) Recordkeeping fees.....	2i(3)	16258	
(4) IQPA audit fees.....	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	32675	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	0	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		49233
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1165463

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2996014
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **KNAV CPA LLP**

(2) EIN: **92-3540684**

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.)	☒	☐	34866
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.	
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023					
A Name of plan BRISTLECONE 401(K) PLAN				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BRISTLECONE, INC.				D Employer Identification Number (EIN) 77-0485545	
Part I Distributions					
All references to distributions relate only to payments of benefits during the plan year.					
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....				1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-6568107					
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.					
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year				3	
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)				6a	
b Enter the amount contributed by the employer to the plan for this plan year				6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)				6c	
If you completed line 6c, skip lines 8 and 9.					
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A					
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A					
Part III Amendments					
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ☐ Increase ☐ Decrease ☐ Both ☐ No					
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.					
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No					
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No					
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No					
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No					
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.				Schedule R (Form 5500) 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)	14a	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:		
a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

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

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

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

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 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702438A.

Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

KNAV CPA LLP

Certified Public Accountants

One Lakeside Commons, Suite 850,
990 Hammond Drive NE, Atlanta, GA 30328



America Counts on CPAs

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Report of Independent Auditor

To,
The Participants and the Plan Administrator,
Bristlecone 401(k) Plan

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

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

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

Management has obtained certifications from a qualified institution as of December 31, 2023, and December 31, 2022, and for the years ended December 31, 2023, and December 31, 2022, stating that the certified investment information, as described in note 4 to the financial statements, is complete and accurate.

Opinion

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

KNAV CPA LLP

Certified Public Accountants

One Lakeside Commons, Suite 850, 990 Hammond Drive NE, Atlanta, GA 30328 T 1 678 584 1200 F 1 770 676 6082 E admin@knavcpa.com
2024-259-US

Responsibilities of management for the financial statements

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

In performing an audit in accordance with GAAS, we:

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

Our audits did not extend to the certified investment information, except for obtaining and reading the

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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.

Other matters -Supplemental schedules required by ERISA

The supplemental schedules of Schedule H, Part IV, Line 4i – Schedule of assets held as of December 31, 2023, and Schedule H, Part IV, Line 4a – Schedule of delinquent participant contributions for the year ended December 31, 2023, (referred to as the “supplemental information”), are presented for purposes of additional analysis and not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion -

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

KNAV CPA LLP

Atlanta, Georgia
September 16, 2024

KNAV CPA LLP

Certified Public Accountants

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2024-259-US

Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

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Bristlecone 401(k) Plan

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December 31, 2023, and December 31, 2022

Statements of Net Assets Available for Benefits*(All amounts in United States Dollars, unless otherwise stated)***ASSETS**

		As at	
		December 31, 2023	December 31, 2022
Interest-bearing cash	(A)	4	-
Investments, at fair value:	(B)		
Mutual funds		13,051,875	10,034,076
Common/collective trusts		233,873	230,519
Total investments	(A) + (B)	13,285,752	10,264,595

Receivables:

Participant contributions		31,893	-
Employer contributions		2,760	17,608
Notes receivable from participants		112,303	157,279
Total receivables		146,956	174,887
Total assets available for benefits		13,432,708	10,439,482

LIABILITIES

Excess contributions payable		-	2,788
Total liabilities		-	2,788

Net assets available for benefits*(See accompanying notes to financial statements.)*

13,432,708	10,436,694
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Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

**Statements of Changes in Net Assets
Available for Benefits***(Amounts in United States Dollars, unless otherwise stated)*

	For the years ended	
	December 31, 2023	December 31, 2022
Additions to net assets attributed to:		
Investment income (loss):		
Net appreciation (depreciation) in fair value of mutual funds	1,718,020	(2,533,700)
Net appreciation (depreciation) from common collective trust	6,997	(13,261)
Interest and dividend income	314,975	320,488
Total investment income (loss)	2,039,992	(2,226,473)
Interest income on participants' loans	6,652	9,846
Contributions:		
Participants	1,241,622	1,108,407
Employer	204,737	211,208
Rollover	668,474	216,450
Total contributions	2,114,833	1,536,065
Total additions	4,161,477	(680,562)
Deductions from net assets attributed to:		
Benefits paid to participants	1,116,230	850,721
Corrective distribution	-	2,788
Administrative expenses	49,233	46,834
Total deductions	1,165,463	900,343
Net increase (decrease)	2,996,014	(1,580,905)
Net assets available for benefits:		
Beginning of the year	10,436,694	12,017,599
End of the year	13,432,708	10,436,694

(See accompanying notes to financial statements.)

Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

Notes to Financial Statements

(All amounts are in United States Dollars, unless otherwise stated)

NOTE 1: DESCRIPTION OF PLAN

The following description of the Bristlecone 401(k) Plan (“the Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan that was established on January 1, 1999, by Bristlecone, Inc. (“the Company” or “Plan Administrator”) covering all eligible employees of the Company as defined in the Plan agreement. Certain classes of employees as defined in the Plan agreement, are excluded from plan participation. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

A Plan Committee (“the Committee”) manages the operation and administration of the Plan, including the appropriateness of the Plan’s investment offerings and investment performance. The Company has contracted with Fidelity Management Trust Company to act as trustee, and Fidelity Investments Institutional acts as third-party plan administrator and recordkeeper for the years ended December 31, 2023, and December 31, 2022. Certain Company personnel serve as Plan trustees.

Contributions

Each year, participants may elect to defer pretax contributions or Roth 401(k) deferrals to the plan by an amount of eligible annual compensation as defined in the Plan agreement, not to exceed the maximum statutory amount. Participants who are age 50 or older can elect to make catch-up contributions to the Plan, not to exceed the maximum statutory amount. Participants may also contribute amounts representing distributions from other qualified eligible plans.

The Plan allows for an employer discretionary matching and/ or an employer discretionary non-elective contribution, subject to certain eligibility requirements. For the years ended December 31, 2023, and December 31, 2022, the Company matched the lesser of 50% of a participant’s salary deferrals or 2.50% of eligible compensation, up to an annual maximum of \$3,500 per participant. For the year ended December 31, 2023, the Company made matching contributions in the amount of \$204,737, of which \$18,126, was funded by forfeitures and \$2,760 was receivable as of December 31, 2023, which was funded during Plan year 2024. For the year ended 2022, the Company made matching contributions in the amount of \$211,208, of which \$21,804 was funded by forfeitures and \$17,608 was receivable as of December 31, 2022, which was funded during Plan year 2023. No discretionary non-elective contribution was made during the years 2023 and 2022.

Participant accounts

Each participant’s account is credited or charged with the participant’s contribution, the Company’s discretionary matching contribution, an allocation of the discretionary non-elective contribution (if any), plan earnings and losses, and plan expenses as applicable to the Plan. Allocations of the discretionary non-elective contribution are based on participant compensation. Allocations of plan earnings and losses are based on individual participant investment choices. All contributions/ investments are participant directed. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

Certain investment and fund fees are charged to the funds and are included in plan investment income and losses and charged to participant accounts. Participants should refer to the funds’ prospectuses for further information on these fees.

Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

Vesting

Participants are 100% vested in their contributions and rollover amounts plus actual earnings thereon. Vesting in the Company's discretionary matching contributions and discretionary non-elective contributions, and related earnings are based on years of credited service as follows:

Years of service	Percentage
0	0%
1	33.33%
2	66.66%
3	100%

Participants become fully vested in the event of death, disability, normal retirement age, or plan termination.

Notes receivable from participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of the lesser of \$50,000 or 50% of their vested account balance, reduced by the participant's highest outstanding loan balance in the previous twelve months and the existing loan balance. Two outstanding notes per participant are permitted at any given time. The notes are secured by the balance in the participant's account and bear interest at rates that are commensurate with prevailing rates as determined by the Plan administrator. Outstanding notes receivable from participants carry interest rates which range from 4.25% to 9.50%. Principal and interest are paid ratably through payroll deductions. The notes must be repaid within a five-year period unless it is used for the purchase of a principal residence, in which case the maximum repayment period may be longer. The Plan administrator establishes the specific terms and conditions of such notes.

Payment of benefits

Upon the satisfaction of certain distributable events, participants or their beneficiaries may elect to receive their vested account balance which are paid in accordance with plan provisions. The Plan allows for the automatic distribution of terminated participant balances between \$1,000 and \$5,000 to an IRA rollover account.

Forfeited accounts

Forfeited non-vested employer matching and employer nonelective accounts can be used to pay plan expenses, reduce employer contributions, or restore forfeited account balances of rehires who are eligible for a restoration of forfeitures. As of December 31, 2023, and December 31, 2022, the non-vested forfeited accounts totaled \$4, and \$NIL, respectively. Forfeitures of terminated employees' non-vested accounts totaled \$17,821 during the year 2023 and \$19,290 during the year 2022. During the years ended December 31, 2023, and December 31, 2022, \$18,126, and \$21,804, respectively, were used to reduce employer contributions.

NOTE 2: SUMMARY OF ACCOUNTING POLICIES

Basis of accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

Use of estimates in financial statements

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment valuation and income recognition

Investments in mutual funds (registered investment companies) and common/collective trusts are valued at fair value, as provided by the trustee. Net appreciation (depreciation) in the fair value of investments represents the change in fair value, during the period, including realized and unrealized gains and losses. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for a discussion of fair value measurements.

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

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2023, and December 31, 2022. Delinquent participant notes are recorded as distributions on the basis of the terms of the Plan agreement.

Excess contributions payable

Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service ("IRS") are recorded as a liability. As of December 31, 2023, and December 31, 2022, the Plan considered \$NIL and \$2,788 (to be paid out in 2023), respectively, as excess contributions payable.

Corrective distributions

Corrective distributions are contributions that were ineligible for the Plan year. For the years ended December 31, 2023, and December 31, 2022, corrective distributions amounted to \$ NIL and \$2,788, respectively.

Plan expenses

Some expenses incurred for administering the Plan are paid by the Company and these amounts are excluded from the Plan's financial statements. Asset and fund fees are recorded as a reduction of investment income and charged to participant accounts. Certain distribution fees and participant note fees are paid by participants, as applicable. Investment advisory/ broker and some third-party administrator fees are paid by the Plan.

	Year ended December 31, 2023	Year ended December 31, 2022
Contract administrator fees	300	-
Recordkeeping fees	16,258	43,583
Investment advisory and management fees	32,675	3,251

Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

Total	49,233	46,834
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Payment of benefits

Benefits are recorded when paid.

Basis of fair value measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under the Financial Accounting Standards Board (FASB) Accounting Standard Update (ASU) Subtopic 820-10 are described as follows:

Level 1 - Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan can access at the measurement date.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

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

Level 3 - Inputs that are unobservable inputs for the asset or liability.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023, and December 31, 2022.

Cash in transit: Valued at the carrying value, which approximates fair value due to the short-term nature of such investments.

Common/collective trusts: Units held in common/collective trusts ("CCT") are valued using the net asset value (NAV) practical expedient of the CCT as reported by the issuer of the CCT. The NAV practical expedient is based on the fair value of the underlying assets owned by the CCT, minus its liabilities, and then divided by the number of units outstanding. The CCT may be redeemed at NAV daily without restrictions.

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

NOTE 3 - RISKS AND UNCERTAINTIES

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

Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

NOTE 4 - INFORMATION CERTIFIED BY FIDELITY MANAGEMENT TRUST COMPANY (“TRUSTEE”) (UNAUDITED)

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor’s (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan’s independent auditors not to perform any auditing procedures with respect to the following information certified by the Fidelity Management Trust Company, the trustee, except for comparing such information certified by the trustee to information included in the Plan’s financial statements for the years ended December 31, 2023, and December 31, 2022, and supplemental schedules as of and for the year ended December 31, 2023:

		As at	
		December 31, 2023	December 31, 2022
Interest-bearing cash	(A)	4	-
Investments at fair value:	(B)		
Mutual funds		13,051,875	10,034,076
Common/collective trusts		233,873	230,519
Investments as certified by the trustee (unaudited)*			
(A)+(B)		13,285,752	10,264,595

Transactions during the year

Net appreciation (depreciation) in fair value of mutual funds	1,718,020	(2,533,700)
Net appreciation (depreciation) from common collective trust	6,997	(13,261)
Interest and dividend income	314,975	320,488

*Refer note 7 for reconciliation with schedule H, form 5500

NOTE 5: FAIR VALUE MEASUREMENTS

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

The following table sets forth by level, within the fair value hierarchy, the Plan’s assets at fair value as of December 31, 2023, and December 31, 2022. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

		December 31, 2023			
Description	Amount (\$)	Quoted in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Others*
Interest-bearing cash	4	4	-	-	-
Mutual funds	13,051,875	13,051,875	-	-	-
Common/collective trusts	233,873	-	-	-	233,873

Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

Total investments	13,285,752	13,051,879	-	-	233,873
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*Assets measured at NAV and therefore excluded from the fair value hierarchy.

Description	Amount (\$)	December 31, 2022			
		Quoted in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Others*
Mutual funds	10,034,076	10,034,076	-	-	-
Common/collective trusts	230,519	-	-	-	230,519
Total investments	10,264,595	10,034,076	-	-	230,519

*Assets measured at NAV and therefore excluded from the fair value hierarchy.

NOTE 6: INVESTMENTS

A schedule of the fair value of individual investments that comprised 5% or more of the Plan's net assets available for benefits as of December 31, 2023, and December 31, 2022, is as follows:

Fund name	2023		2022	
	Amount in \$	%	Amount in \$	%
Fidelity Freedom Index 2035 Fund Institutional Premium Class	1,893,820	14	1,063,050	10
Fidelity 500 Index Fund	1,677,617	12	1,178,082	11
Fidelity Freedom Index 2030 Fund Institutional Premium Class	1,338,887	10	1,001,134	10
Fidelity Freedom Index 2045 Fund Institutional Premium Class	841,450	6	563,204	5
JPMorgan Large Cap Growth R6	797,876	6	*	*
Columbia Global Technology Growth Fund Institutional 3 Class	656,413	5	*	*
Fidelity Freedom Index 2040 Fund Institutional Premium Class	608,690	5	*	*
Fidelity Freedom Index 2025 Fund Institutional Premium Class	*	*	513,017	5

* Value as of the reporting date does not equal or exceed 5% of net assets.

During the years ended December 31, 2023, and December 31, 2022, the Plan's investments (including gains and losses of investments bought, sold, and held during the years) appreciated (depreciated) in value as follows:

	Year ended	
	December 31, 2023	December 31, 2022
Net appreciation (depreciation) in fair value of mutual funds	1,718,020	(2,533,700)
Net appreciation (depreciation) from common collective trust	6,997	(13,261)
Interest and dividend income	314,975	320,488

Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

NOTE 7: RECONCILIATION OF INFORMATION CERTIFIED BY TRUSTEE (UNAUDITED) TO FORM 5500

	2023
Investment balance as certified by the trustee (<i>unaudited</i>) - 'refer note 4'	13,285,752
Add: Notes receivable from participants	112,303
Add: Contribution receivable from the participants	31,893
Add: Contribution receivable from the employer	2,760
Investment balance as per Schedule H, Form 5500	13,432,708
	2022
Investment balance as certified by the trustee (<i>unaudited</i>) - 'refer note 4'	10,264,595
Add: Notes receivable from participants	157,279
Add: Contribution receivable from the employer	17,608
Less: Excess contributions payable	(2,788)
Investment balance as per Schedule H, Form 5500	10,436,694

NOTE 8: PARTY-IN-INTEREST AND RELATED PARTY TRANSACTIONS

Fidelity Management Trust Company acts as trustee of the Plan. Fidelity Investment Institutional manages certain plan investments for the year ended December 31, 2023, and December 31, 2022. Any purchases and sales of these investments are performed in the open market at fair value. Fees are paid by the Plan to Fidelity Investment Institutional for investment management services, for certain participant plan transaction fees, and for recordkeeping services. Investment advisory fees and some third-party administrator fees were paid by the Plan. The Plan has other service providers. Party-in-interest transactions also include loans made to participants.

All these transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

NOTE 9: PLAN TERMINATION AND/ OR MODIFICATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

NOTE 10: INCOME TAX STATUS

For the years ended December 31, 2023, and December 31, 2022, the Plan Sponsor entered into a non-standardized adoption agreement of Fidelity Management & Research LLC ("FMR LLC"), a *Non-Standardized Pre-Approved Profit-Sharing Plan with Cash or Deferred Arrangement* ("CODA"). FMR LLC has received an opinion letter from the IRS dated June 30, 2020, that states that the form of the non-standardized pre-approved plan is acceptable under Section 401 of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the opinion letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

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

Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

NOTE 11: DELINQUENT PARTICIPANT CONTRIBUTIONS

Due to unintentional delays during the year ended December 31, 2023, the Company failed to deposit payroll withholdings (including loan repayments) amounting to \$34,866 after the time frame deemed to be within DOL's regulations for timely remittances. The Company will calculate and remit lost earnings on the delinquent contributions using DOL guidelines for late deposits during the year 2024.

NOTE 12: SUBSEQUENT EVENTS

The Plan evaluated all events and transactions that occurred after December 31, 2023, through the date the financial statements were available to be issued. Based on the evaluation, the Plan is not aware of any events or transactions that would require recognition or disclosure in the financial statements.

Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

Supplemental Schedule

Plan Sponsor: Bristlecone, Inc.

EIN: 77-0485545

Plan Number: 001

- Schedule H, Part IV, Line 4i – Schedule of assets held as of December 31, 2023*

Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Amount (\$)
Fidelity Freedom Index 2035 Fund Institutional Premium Class**	Mutual funds	1,893,820
Fidelity 500 Index Fund**	Mutual funds	1,677,617
Fidelity Freedom Index 2030 Fund Institutional Premium Class**	Mutual funds	1,338,887
Fidelity Freedom Index 2045 Fund Institutional Premium Class**	Mutual funds	841,450
JPMorgan Large Cap Growth R6	Mutual funds	797,876
Columbia Global Technology Growth Fund Institutional 3 Class	Mutual funds	656,413
Fidelity Freedom Index 2040 Fund Institutional Premium Class**	Mutual funds	608,690
Fidelity Freedom Index 2025 Fund Institutional Premium Class**	Mutual funds	527,114
Putnam Large Cap Value Fund Class R6	Mutual funds	489,317
Fidelity Freedom Index 2050 Fund Institutional Premium Class**	Mutual funds	392,596
Baird Mid Cap Growth Fund Institutional Class	Mutual funds	365,315
Parnassus Core Equity Fund - Institutional Shares	Mutual funds	341,030
Fidelity U.S. Bond Index Fund**	Mutual funds	317,921
BlackRock Health Sciences Opportunities Portfolio Institutional Shares	Mutual funds	314,621
American Funds New Perspective Fund® Class R-6	Mutual funds	281,814
iShares MSCI Total International Index Fund Class K	Mutual funds	237,197
Managed Income Portfolio Class 2	Common /collective trusts	233,873
Fidelity International Capital Appreciation K6 Fund**	Mutual funds	208,904
Fidelity Freedom Index 2055 Fund Institutional Premium Class**	Mutual funds	177,937
Fidelity Mid Cap Index Fund**	Mutual funds	171,870
Fidelity Freedom Index Income Fund Institutional Premium Class**	Mutual funds	167,577
Janus Henderson Venture Fund Class N	Mutual funds	145,515
American Funds New World Fund® Class R-6	Mutual funds	133,352
PIMCO RAE PLUS Small Fund Institutional Class	Mutual funds	109,174

Bristlecone 401(k) Plan

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Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Amount (\$)
Federated Hermes Institutional High Yield Bond Fund Institutional Shares	Mutual funds	109,107
Fidelity Small Cap Index Fund**	Mutual funds	97,862
Fidelity Freedom Index 2020 Fund Institutional Premium Class**	Mutual funds	84,823
PIMCO Income Fund Institutional Class	Mutual funds	81,097
Fidelity Freedom Index 2015 Fund Institutional Premium Class**	Mutual funds	79,778
Fidelity Select Materials Portfolio**	Mutual funds	78,804
Fidelity Multi-Asset Index Fund**	Mutual funds	67,090
DFA Real Estate Securities Portfolio Institutional Class	Mutual funds	66,486
Fidelity Freedom Index 2060 Fund Institutional Premium Class**	Mutual funds	58,621
Fidelity Mid Cap Growth Index Fund**	Mutual funds	48,299
Davis Financial Fund Class Y	Mutual funds	34,079
American Century Mid Cap Value Fund R6 Class	Mutual funds	24,733
Fidelity Small Cap Value Index Fund**	Mutual funds	10,617
Fidelity Freedom Index 2065 Fund Institutional Premium Class**	Mutual funds	7,682
Metropolitan West High Yield Bond I	Mutual funds	6,299
Fidelity Emerging Markets Index Fund**	Mutual funds	491
Fidelity Government MMKT K6**	Interest-bearing cash	4
Total investments		13,285,752

Notes receivable from participants **

Loan notes	Interest rates ranging from 4.25% to 9.50%, with various maturities	112,303
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*Other schedules required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because there is no information to report.

**Party in interest as defined by ERISA.

The above information has been certified by the trustee, to be complete and accurate to the best of its knowledge.

See Report of Independent Auditor.

Bristlecone 401(k) Plan

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Supplemental Information

Plan Sponsor: Bristlecone, Inc.

EIN: 77-0485545

Plan Number: 001

Schedule H, Part IV, Line 4a – Schedule of delinquent participant contributions for the year ended December 31, 2023*

Participant contributions transferred late to the Plan**	Check here if late participants' loan repayments are included	Total that constitutes non-exempt prohibited transactions		Contributions pending correction in VFCP	Total fully corrected under VFCP and PTE 2002-51***
		Contributions not corrected	Contributions corrected outside VFCP		
\$34,866	X	\$34,866	-	-	-

**Refer note 11.

*Other schedules required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because there is no information to report.

***VFCP – Voluntary Fiduciary Correction Program

***PTE – Prohibited Transaction Exemption

Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

KNAV CPA LLP

Certified Public Accountants
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America Counts on CPAs

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Report of Independent Auditor

To,
The Participants and the Plan Administrator,
Bristlecone 401(k) Plan

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

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

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

Management has obtained certifications from a qualified institution as of December 31, 2023, and December 31, 2022, and for the years ended December 31, 2023, and December 31, 2022, stating that the certified investment information, as described in note 4 to the financial statements, is complete and accurate.

Opinion

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

KNAV CPA LLP

Certified Public Accountants

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2024-259-US

Responsibilities of management for the financial statements

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

In performing an audit in accordance with GAAS, we:

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

Our audits did not extend to the certified investment information, except for obtaining and reading the

KNAV CPA LLP**Certified Public Accountants**

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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.

Other matters -Supplemental schedules required by ERISA

The supplemental schedules of Schedule H, Part IV, Line 4i – Schedule of assets held as of December 31, 2023, and Schedule H, Part IV, Line 4a – Schedule of delinquent participant contributions for the year ended December 31, 2023, (referred to as the “supplemental information”), are presented for purposes of additional analysis and not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion -

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

KNAV CPA LLP

Atlanta, Georgia
September 16, 2024

KNAV CPA LLP

Certified Public Accountants

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2024-259-US

Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

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Bristlecone 401(k) Plan

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December 31, 2023, and December 31, 2022

Statements of Net Assets Available for Benefits*(All amounts in United States Dollars, unless otherwise stated)***ASSETS**

		As at	
		December 31, 2023	December 31, 2022
Interest-bearing cash	(A)	4	-
Investments, at fair value:	(B)		
Mutual funds		13,051,875	10,034,076
Common/collective trusts		233,873	230,519
Total investments	(A) + (B)	13,285,752	10,264,595

Receivables:

Participant contributions		31,893	-
Employer contributions		2,760	17,608
Notes receivable from participants		112,303	157,279
Total receivables		146,956	174,887
Total assets available for benefits		13,432,708	10,439,482

LIABILITIES

Excess contributions payable		-	2,788
Total liabilities		-	2,788

Net assets available for benefits*(See accompanying notes to financial statements.)*

	13,432,708	10,436,694
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Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

**Statements of Changes in Net Assets
Available for Benefits***(Amounts in United States Dollars, unless otherwise stated)*

	For the years ended	
	December 31, 2023	December 31, 2022
Additions to net assets attributed to:		
Investment income (loss):		
Net appreciation (depreciation) in fair value of mutual funds	1,718,020	(2,533,700)
Net appreciation (depreciation) from common collective trust	6,997	(13,261)
Interest and dividend income	314,975	320,488
Total investment income (loss)	2,039,992	(2,226,473)
Interest income on participants' loans	6,652	9,846
Contributions:		
Participants	1,241,622	1,108,407
Employer	204,737	211,208
Rollover	668,474	216,450
Total contributions	2,114,833	1,536,065
Total additions	4,161,477	(680,562)
Deductions from net assets attributed to:		
Benefits paid to participants	1,116,230	850,721
Corrective distribution	-	2,788
Administrative expenses	49,233	46,834
Total deductions	1,165,463	900,343
Net increase (decrease)	2,996,014	(1,580,905)
Net assets available for benefits:		
Beginning of the year	10,436,694	12,017,599
End of the year	13,432,708	10,436,694

(See accompanying notes to financial statements.)

Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

Notes to Financial Statements

(All amounts are in United States Dollars, unless otherwise stated)

NOTE 1: DESCRIPTION OF PLAN

The following description of the Bristlecone 401(k) Plan (“the Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan that was established on January 1, 1999, by Bristlecone, Inc. (“the Company” or “Plan Administrator”) covering all eligible employees of the Company as defined in the Plan agreement. Certain classes of employees as defined in the Plan agreement, are excluded from plan participation. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

A Plan Committee (“the Committee”) manages the operation and administration of the Plan, including the appropriateness of the Plan’s investment offerings and investment performance. The Company has contracted with Fidelity Management Trust Company to act as trustee, and Fidelity Investments Institutional acts as third-party plan administrator and recordkeeper for the years ended December 31, 2023, and December 31, 2022. Certain Company personnel serve as Plan trustees.

Contributions

Each year, participants may elect to defer pretax contributions or Roth 401(k) deferrals to the plan by an amount of eligible annual compensation as defined in the Plan agreement, not to exceed the maximum statutory amount. Participants who are age 50 or older can elect to make catch-up contributions to the Plan, not to exceed the maximum statutory amount. Participants may also contribute amounts representing distributions from other qualified eligible plans.

The Plan allows for an employer discretionary matching and/ or an employer discretionary non-elective contribution, subject to certain eligibility requirements. For the years ended December 31, 2023, and December 31, 2022, the Company matched the lesser of 50% of a participant’s salary deferrals or 2.50% of eligible compensation, up to an annual maximum of \$3,500 per participant. For the year ended December 31, 2023, the Company made matching contributions in the amount of \$204,737, of which \$18,126, was funded by forfeitures and \$2,760 was receivable as of December 31, 2023, which was funded during Plan year 2024. For the year ended 2022, the Company made matching contributions in the amount of \$211,208, of which \$21,804 was funded by forfeitures and \$17,608 was receivable as of December 31, 2022, which was funded during Plan year 2023. No discretionary non-elective contribution was made during the years 2023 and 2022.

Participant accounts

Each participant’s account is credited or charged with the participant’s contribution, the Company’s discretionary matching contribution, an allocation of the discretionary non-elective contribution (if any), plan earnings and losses, and plan expenses as applicable to the Plan. Allocations of the discretionary non-elective contribution are based on participant compensation. Allocations of plan earnings and losses are based on individual participant investment choices. All contributions/ investments are participant directed. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

Certain investment and fund fees are charged to the funds and are included in plan investment income and losses and charged to participant accounts. Participants should refer to the funds’ prospectuses for further information on these fees.

Bristlecone 401(k) Plan

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Vesting

Participants are 100% vested in their contributions and rollover amounts plus actual earnings thereon. Vesting in the Company's discretionary matching contributions and discretionary non-elective contributions, and related earnings are based on years of credited service as follows:

Years of service	Percentage
0	0%
1	33.33%
2	66.66%
3	100%

Participants become fully vested in the event of death, disability, normal retirement age, or plan termination.

Notes receivable from participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of the lesser of \$50,000 or 50% of their vested account balance, reduced by the participant's highest outstanding loan balance in the previous twelve months and the existing loan balance. Two outstanding notes per participant are permitted at any given time. The notes are secured by the balance in the participant's account and bear interest at rates that are commensurate with prevailing rates as determined by the Plan administrator. Outstanding notes receivable from participants carry interest rates which range from 4.25% to 9.50%. Principal and interest are paid ratably through payroll deductions. The notes must be repaid within a five-year period unless it is used for the purchase of a principal residence, in which case the maximum repayment period may be longer. The Plan administrator establishes the specific terms and conditions of such notes.

Payment of benefits

Upon the satisfaction of certain distributable events, participants or their beneficiaries may elect to receive their vested account balance which are paid in accordance with plan provisions. The Plan allows for the automatic distribution of terminated participant balances between \$1,000 and \$5,000 to an IRA rollover account.

Forfeited accounts

Forfeited non-vested employer matching and employer nonelective accounts can be used to pay plan expenses, reduce employer contributions, or restore forfeited account balances of rehires who are eligible for a restoration of forfeitures. As of December 31, 2023, and December 31, 2022, the non-vested forfeited accounts totaled \$4, and \$NIL, respectively. Forfeitures of terminated employees' non-vested accounts totaled \$17,821 during the year 2023 and \$19,290 during the year 2022. During the years ended December 31, 2023, and December 31, 2022, \$18,126, and \$21,804, respectively, were used to reduce employer contributions.

NOTE 2: SUMMARY OF ACCOUNTING POLICIES

Basis of accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

Bristlecone 401(k) Plan

Financial Statements

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Use of estimates in financial statements

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment valuation and income recognition

Investments in mutual funds (registered investment companies) and common/collective trusts are valued at fair value, as provided by the trustee. Net appreciation (depreciation) in the fair value of investments represents the change in fair value, during the period, including realized and unrealized gains and losses. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for a discussion of fair value measurements.

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

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2023, and December 31, 2022. Delinquent participant notes are recorded as distributions on the basis of the terms of the Plan agreement.

Excess contributions payable

Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service ("IRS") are recorded as a liability. As of December 31, 2023, and December 31, 2022, the Plan considered \$NIL and \$2,788 (to be paid out in 2023), respectively, as excess contributions payable.

Corrective distributions

Corrective distributions are contributions that were ineligible for the Plan year. For the years ended December 31, 2023, and December 31, 2022, corrective distributions amounted to \$ NIL and \$2,788, respectively.

Plan expenses

Some expenses incurred for administering the Plan are paid by the Company and these amounts are excluded from the Plan's financial statements. Asset and fund fees are recorded as a reduction of investment income and charged to participant accounts. Certain distribution fees and participant note fees are paid by participants, as applicable. Investment advisory/ broker and some third-party administrator fees are paid by the Plan.

	Year ended December 31, 2023	Year ended December 31, 2022
Contract administrator fees	300	-
Recordkeeping fees	16,258	43,583
Investment advisory and management fees	32,675	3,251

Bristlecone 401(k) Plan

Financial Statements

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Total	49,233	46,834
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Payment of benefits

Benefits are recorded when paid.

Basis of fair value measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under the Financial Accounting Standards Board (FASB) Accounting Standard Update (ASU) Subtopic 820-10 are described as follows:

Level 1 - Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan can access at the measurement date.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

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

Level 3 - Inputs that are unobservable inputs for the asset or liability.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023, and December 31, 2022.

Cash in transit: Valued at the carrying value, which approximates fair value due to the short-term nature of such investments.

Common/collective trusts: Units held in common/collective trusts ("CCT") are valued using the net asset value (NAV) practical expedient of the CCT as reported by the issuer of the CCT. The NAV practical expedient is based on the fair value of the underlying assets owned by the CCT, minus its liabilities, and then divided by the number of units outstanding. The CCT may be redeemed at NAV daily without restrictions.

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

NOTE 3 - RISKS AND UNCERTAINTIES

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

Bristlecone 401(k) Plan

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NOTE 4 - INFORMATION CERTIFIED BY FIDELITY MANAGEMENT TRUST COMPANY (“TRUSTEE”) (UNAUDITED)

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor’s (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan’s independent auditors not to perform any auditing procedures with respect to the following information certified by the Fidelity Management Trust Company, the trustee, except for comparing such information certified by the trustee to information included in the Plan’s financial statements for the years ended December 31, 2023, and December 31, 2022, and supplemental schedules as of and for the year ended December 31, 2023:

		As at	
		December 31, 2023	December 31, 2022
Interest-bearing cash	(A)	4	-
Investments at fair value:	(B)		
Mutual funds		13,051,875	10,034,076
Common/collective trusts		233,873	230,519
Investments as certified by the trustee (unaudited)*			
(A)+(B)		13,285,752	10,264,595

Transactions during the year

Net appreciation (depreciation) in fair value of mutual funds	1,718,020	(2,533,700)
Net appreciation (depreciation) from common collective trust	6,997	(13,261)
Interest and dividend income	314,975	320,488

*Refer note 7 for reconciliation with schedule H, form 5500

NOTE 5: FAIR VALUE MEASUREMENTS

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

The following table sets forth by level, within the fair value hierarchy, the Plan’s assets at fair value as of December 31, 2023, and December 31, 2022. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

		December 31, 2023			
Description	Amount (\$)	Quoted in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Others*
Interest-bearing cash	4	4	-	-	-
Mutual funds	13,051,875	13,051,875	-	-	-
Common/collective trusts	233,873	-	-	-	233,873

Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

Total investments	13,285,752	13,051,879	-	-	233,873
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*Assets measured at NAV and therefore excluded from the fair value hierarchy.

Description	Amount (\$)	December 31, 2022			
		Quoted in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Others*
Mutual funds	10,034,076	10,034,076	-	-	-
Common/collective trusts	230,519	-	-	-	230,519
Total investments	10,264,595	10,034,076	-	-	230,519

*Assets measured at NAV and therefore excluded from the fair value hierarchy.

NOTE 6: INVESTMENTS

A schedule of the fair value of individual investments that comprised 5% or more of the Plan's net assets available for benefits as of December 31, 2023, and December 31, 2022, is as follows:

Fund name	2023		2022	
	Amount in \$	%	Amount in \$	%
Fidelity Freedom Index 2035 Fund Institutional Premium Class	1,893,820	14	1,063,050	10
Fidelity 500 Index Fund	1,677,617	12	1,178,082	11
Fidelity Freedom Index 2030 Fund Institutional Premium Class	1,338,887	10	1,001,134	10
Fidelity Freedom Index 2045 Fund Institutional Premium Class	841,450	6	563,204	5
JPMorgan Large Cap Growth R6	797,876	6	*	*
Columbia Global Technology Growth Fund Institutional 3 Class	656,413	5	*	*
Fidelity Freedom Index 2040 Fund Institutional Premium Class	608,690	5	*	*
Fidelity Freedom Index 2025 Fund Institutional Premium Class	*	*	513,017	5

* Value as of the reporting date does not equal or exceed 5% of net assets.

During the years ended December 31, 2023, and December 31, 2022, the Plan's investments (including gains and losses of investments bought, sold, and held during the years) appreciated (depreciated) in value as follows:

	Year ended	
	December 31, 2023	December 31, 2022
Net appreciation (depreciation) in fair value of mutual funds	1,718,020	(2,533,700)
Net appreciation (depreciation) from common collective trust	6,997	(13,261)
Interest and dividend income	314,975	320,488

Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

NOTE 7: RECONCILIATION OF INFORMATION CERTIFIED BY TRUSTEE (UNAUDITED) TO FORM 5500

	2023
Investment balance as certified by the trustee (<i>unaudited</i>) - 'refer note 4'	13,285,752
Add: Notes receivable from participants	112,303
Add: Contribution receivable from the participants	31,893
Add: Contribution receivable from the employer	2,760
Investment balance as per Schedule H, Form 5500	13,432,708
	2022
Investment balance as certified by the trustee (<i>unaudited</i>) - 'refer note 4'	10,264,595
Add: Notes receivable from participants	157,279
Add: Contribution receivable from the employer	17,608
Less: Excess contributions payable	(2,788)
Investment balance as per Schedule H, Form 5500	10,436,694

NOTE 8: PARTY-IN-INTEREST AND RELATED PARTY TRANSACTIONS

Fidelity Management Trust Company acts as trustee of the Plan. Fidelity Investment Institutional manages certain plan investments for the year ended December 31, 2023, and December 31, 2022. Any purchases and sales of these investments are performed in the open market at fair value. Fees are paid by the Plan to Fidelity Investment Institutional for investment management services, for certain participant plan transaction fees, and for recordkeeping services. Investment advisory fees and some third-party administrator fees were paid by the Plan. The Plan has other service providers. Party-in-interest transactions also include loans made to participants.

All these transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

NOTE 9: PLAN TERMINATION AND/ OR MODIFICATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

NOTE 10: INCOME TAX STATUS

For the years ended December 31, 2023, and December 31, 2022, the Plan Sponsor entered into a non-standardized adoption agreement of Fidelity Management & Research LLC ("FMR LLC"), a *Non-Standardized Pre-Approved Profit-Sharing Plan with Cash or Deferred Arrangement* ("CODA"). FMR LLC has received an opinion letter from the IRS dated June 30, 2020, that states that the form of the non-standardized pre-approved plan is acceptable under Section 401 of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the opinion letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

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

Bristlecone 401(k) Plan

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December 31, 2023, and December 31, 2022

NOTE 11: DELINQUENT PARTICIPANT CONTRIBUTIONS

Due to unintentional delays during the year ended December 31, 2023, the Company failed to deposit payroll withholdings (including loan repayments) amounting to \$34,866 after the time frame deemed to be within DOL's regulations for timely remittances. The Company will calculate and remit lost earnings on the delinquent contributions using DOL guidelines for late deposits during the year 2024.

NOTE 12: SUBSEQUENT EVENTS

The Plan evaluated all events and transactions that occurred after December 31, 2023, through the date the financial statements were available to be issued. Based on the evaluation, the Plan is not aware of any events or transactions that would require recognition or disclosure in the financial statements.

Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

Supplemental Schedule

Plan Sponsor: Bristlecone, Inc.

EIN: 77-0485545

Plan Number: 001

- Schedule H, Part IV, Line 4i – Schedule of assets held as of December 31, 2023*

Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Amount (\$)
Fidelity Freedom Index 2035 Fund Institutional Premium Class**	Mutual funds	1,893,820
Fidelity 500 Index Fund**	Mutual funds	1,677,617
Fidelity Freedom Index 2030 Fund Institutional Premium Class**	Mutual funds	1,338,887
Fidelity Freedom Index 2045 Fund Institutional Premium Class**	Mutual funds	841,450
JPMorgan Large Cap Growth R6	Mutual funds	797,876
Columbia Global Technology Growth Fund Institutional 3 Class	Mutual funds	656,413
Fidelity Freedom Index 2040 Fund Institutional Premium Class**	Mutual funds	608,690
Fidelity Freedom Index 2025 Fund Institutional Premium Class**	Mutual funds	527,114
Putnam Large Cap Value Fund Class R6	Mutual funds	489,317
Fidelity Freedom Index 2050 Fund Institutional Premium Class**	Mutual funds	392,596
Baird Mid Cap Growth Fund Institutional Class	Mutual funds	365,315
Parnassus Core Equity Fund - Institutional Shares	Mutual funds	341,030
Fidelity U.S. Bond Index Fund**	Mutual funds	317,921
BlackRock Health Sciences Opportunities Portfolio Institutional Shares	Mutual funds	314,621
American Funds New Perspective Fund® Class R-6	Mutual funds	281,814
iShares MSCI Total International Index Fund Class K	Mutual funds	237,197
Managed Income Portfolio Class 2	Common /collective trusts	233,873
Fidelity International Capital Appreciation K6 Fund**	Mutual funds	208,904
Fidelity Freedom Index 2055 Fund Institutional Premium Class**	Mutual funds	177,937
Fidelity Mid Cap Index Fund**	Mutual funds	171,870
Fidelity Freedom Index Income Fund Institutional Premium Class**	Mutual funds	167,577
Janus Henderson Venture Fund Class N	Mutual funds	145,515
American Funds New World Fund® Class R-6	Mutual funds	133,352
PIMCO RAE PLUS Small Fund Institutional Class	Mutual funds	109,174

Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Amount (\$)
Federated Hermes Institutional High Yield Bond Fund Institutional Shares	Mutual funds	109,107
Fidelity Small Cap Index Fund**	Mutual funds	97,862
Fidelity Freedom Index 2020 Fund Institutional Premium Class**	Mutual funds	84,823
PIMCO Income Fund Institutional Class	Mutual funds	81,097
Fidelity Freedom Index 2015 Fund Institutional Premium Class**	Mutual funds	79,778
Fidelity Select Materials Portfolio**	Mutual funds	78,804
Fidelity Multi-Asset Index Fund**	Mutual funds	67,090
DFA Real Estate Securities Portfolio Institutional Class	Mutual funds	66,486
Fidelity Freedom Index 2060 Fund Institutional Premium Class**	Mutual funds	58,621
Fidelity Mid Cap Growth Index Fund**	Mutual funds	48,299
Davis Financial Fund Class Y	Mutual funds	34,079
American Century Mid Cap Value Fund R6 Class	Mutual funds	24,733
Fidelity Small Cap Value Index Fund**	Mutual funds	10,617
Fidelity Freedom Index 2065 Fund Institutional Premium Class**	Mutual funds	7,682
Metropolitan West High Yield Bond I	Mutual funds	6,299
Fidelity Emerging Markets Index Fund**	Mutual funds	491
Fidelity Government MMKT K6**	Interest-bearing cash	4
Total investments		13,285,752

Notes receivable from participants **

Loan notes	Interest rates ranging from 4.25% to 9.50%, with various maturities	112,303
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*Other schedules required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because there is no information to report.

**Party in interest as defined by ERISA.

The above information has been certified by the trustee, to be complete and accurate to the best of its knowledge.

See Report of Independent Auditor.

Bristlecone 401(k) Plan

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December 31, 2023, and December 31, 2022

Supplemental Information

Plan Sponsor: Bristlecone, Inc.

EIN: 77-0485545

Plan Number: 001

Schedule H, Part IV, Line 4a – Schedule of delinquent participant contributions for the year ended December 31, 2023*

Participant contributions transferred late to the Plan**	Check here if late participants' loan repayments are included	Total that constitutes non-exempt prohibited transactions		Contributions pending correction in VFCP	Total fully corrected under VFCP and PTE 2002-51***
		Contributions not corrected	Contributions corrected outside VFCP		
\$34,866	X	\$34,866	-	-	-

**Refer note 11.

*Other schedules required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because there is no information to report.

***VFCP – Voluntary Fiduciary Correction Program

***PTE – Prohibited Transaction Exemption

Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

KNAV CPA LLP

Certified Public Accountants

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America Counts on CPAs

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Report of Independent Auditor

To,
The Participants and the Plan Administrator,
Bristlecone 401(k) Plan

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

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

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

Management has obtained certifications from a qualified institution as of December 31, 2023, and December 31, 2022, and for the years ended December 31, 2023, and December 31, 2022, stating that the certified investment information, as described in note 4 to the financial statements, is complete and accurate.

Opinion

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

KNAV CPA LLP

Certified Public Accountants

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2024-259-US

Responsibilities of management for the financial statements

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

In performing an audit in accordance with GAAS, we:

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

Our audits did not extend to the certified investment information, except for obtaining and reading the

KNAV CPA LLP**Certified Public Accountants**

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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.

Other matters -Supplemental schedules required by ERISA

The supplemental schedules of Schedule H, Part IV, Line 4i – Schedule of assets held as of December 31, 2023, and Schedule H, Part IV, Line 4a – Schedule of delinquent participant contributions for the year ended December 31, 2023, (referred to as the “supplemental information”), are presented for purposes of additional analysis and not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion -

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

KNAV CPA LLP

Atlanta, Georgia
September 16, 2024

KNAV CPA LLP
Certified Public Accountants

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2024-259-US

Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

Financial Statements

Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

Statements of Net Assets Available for Benefits*(All amounts in United States Dollars, unless otherwise stated)***ASSETS**

		As at	
		December 31, 2023	December 31, 2022
Interest-bearing cash	(A)	4	-
Investments, at fair value:	(B)		
Mutual funds		13,051,875	10,034,076
Common/collective trusts		233,873	230,519
Total investments	(A) + (B)	13,285,752	10,264,595

Receivables:

Participant contributions		31,893	-
Employer contributions		2,760	17,608
Notes receivable from participants		112,303	157,279
Total receivables		146,956	174,887
Total assets available for benefits		13,432,708	10,439,482

LIABILITIES

Excess contributions payable		-	2,788
Total liabilities		-	2,788

Net assets available for benefits*(See accompanying notes to financial statements.)*

	13,432,708	10,436,694
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Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

**Statements of Changes in Net Assets
Available for Benefits***(Amounts in United States Dollars, unless otherwise stated)*

	For the years ended	
	December 31, 2023	December 31, 2022
Additions to net assets attributed to:		
Investment income (loss):		
Net appreciation (depreciation) in fair value of mutual funds	1,718,020	(2,533,700)
Net appreciation (depreciation) from common collective trust	6,997	(13,261)
Interest and dividend income	314,975	320,488
Total investment income (loss)	2,039,992	(2,226,473)
Interest income on participants' loans	6,652	9,846
Contributions:		
Participants	1,241,622	1,108,407
Employer	204,737	211,208
Rollover	668,474	216,450
Total contributions	2,114,833	1,536,065
Total additions	4,161,477	(680,562)
Deductions from net assets attributed to:		
Benefits paid to participants	1,116,230	850,721
Corrective distribution	-	2,788
Administrative expenses	49,233	46,834
Total deductions	1,165,463	900,343
Net increase (decrease)	2,996,014	(1,580,905)
Net assets available for benefits:		
Beginning of the year	10,436,694	12,017,599
End of the year	13,432,708	10,436,694

(See accompanying notes to financial statements.)

Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

Notes to Financial Statements

(All amounts are in United States Dollars, unless otherwise stated)

NOTE 1: DESCRIPTION OF PLAN

The following description of the Bristlecone 401(k) Plan (“the Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan that was established on January 1, 1999, by Bristlecone, Inc. (“the Company” or “Plan Administrator”) covering all eligible employees of the Company as defined in the Plan agreement. Certain classes of employees as defined in the Plan agreement, are excluded from plan participation. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

A Plan Committee (“the Committee”) manages the operation and administration of the Plan, including the appropriateness of the Plan’s investment offerings and investment performance. The Company has contracted with Fidelity Management Trust Company to act as trustee, and Fidelity Investments Institutional acts as third-party plan administrator and recordkeeper for the years ended December 31, 2023, and December 31, 2022. Certain Company personnel serve as Plan trustees.

Contributions

Each year, participants may elect to defer pretax contributions or Roth 401(k) deferrals to the plan by an amount of eligible annual compensation as defined in the Plan agreement, not to exceed the maximum statutory amount. Participants who are age 50 or older can elect to make catch-up contributions to the Plan, not to exceed the maximum statutory amount. Participants may also contribute amounts representing distributions from other qualified eligible plans.

The Plan allows for an employer discretionary matching and/ or an employer discretionary non-elective contribution, subject to certain eligibility requirements. For the years ended December 31, 2023, and December 31, 2022, the Company matched the lesser of 50% of a participant’s salary deferrals or 2.50% of eligible compensation, up to an annual maximum of \$3,500 per participant. For the year ended December 31, 2023, the Company made matching contributions in the amount of \$204,737, of which \$18,126, was funded by forfeitures and \$2,760 was receivable as of December 31, 2023, which was funded during Plan year 2024. For the year ended 2022, the Company made matching contributions in the amount of \$211,208, of which \$21,804 was funded by forfeitures and \$17,608 was receivable as of December 31, 2022, which was funded during Plan year 2023. No discretionary non-elective contribution was made during the years 2023 and 2022.

Participant accounts

Each participant’s account is credited or charged with the participant’s contribution, the Company’s discretionary matching contribution, an allocation of the discretionary non-elective contribution (if any), plan earnings and losses, and plan expenses as applicable to the Plan. Allocations of the discretionary non-elective contribution are based on participant compensation. Allocations of plan earnings and losses are based on individual participant investment choices. All contributions/ investments are participant directed. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

Certain investment and fund fees are charged to the funds and are included in plan investment income and losses and charged to participant accounts. Participants should refer to the funds’ prospectuses for further information on these fees.

Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

Vesting

Participants are 100% vested in their contributions and rollover amounts plus actual earnings thereon. Vesting in the Company's discretionary matching contributions and discretionary non-elective contributions, and related earnings are based on years of credited service as follows:

Years of service	Percentage
0	0%
1	33.33%
2	66.66%
3	100%

Participants become fully vested in the event of death, disability, normal retirement age, or plan termination.

Notes receivable from participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of the lesser of \$50,000 or 50% of their vested account balance, reduced by the participant's highest outstanding loan balance in the previous twelve months and the existing loan balance. Two outstanding notes per participant are permitted at any given time. The notes are secured by the balance in the participant's account and bear interest at rates that are commensurate with prevailing rates as determined by the Plan administrator. Outstanding notes receivable from participants carry interest rates which range from 4.25% to 9.50%. Principal and interest are paid ratably through payroll deductions. The notes must be repaid within a five-year period unless it is used for the purchase of a principal residence, in which case the maximum repayment period may be longer. The Plan administrator establishes the specific terms and conditions of such notes.

Payment of benefits

Upon the satisfaction of certain distributable events, participants or their beneficiaries may elect to receive their vested account balance which are paid in accordance with plan provisions. The Plan allows for the automatic distribution of terminated participant balances between \$1,000 and \$5,000 to an IRA rollover account.

Forfeited accounts

Forfeited non-vested employer matching and employer nonelective accounts can be used to pay plan expenses, reduce employer contributions, or restore forfeited account balances of rehires who are eligible for a restoration of forfeitures. As of December 31, 2023, and December 31, 2022, the non-vested forfeited accounts totaled \$4, and \$NIL, respectively. Forfeitures of terminated employees' non-vested accounts totaled \$17,821 during the year 2023 and \$19,290 during the year 2022. During the years ended December 31, 2023, and December 31, 2022, \$18,126, and \$21,804, respectively, were used to reduce employer contributions.

NOTE 2: SUMMARY OF ACCOUNTING POLICIES

Basis of accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

Use of estimates in financial statements

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment valuation and income recognition

Investments in mutual funds (registered investment companies) and common/collective trusts are valued at fair value, as provided by the trustee. Net appreciation (depreciation) in the fair value of investments represents the change in fair value, during the period, including realized and unrealized gains and losses. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for a discussion of fair value measurements.

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

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2023, and December 31, 2022. Delinquent participant notes are recorded as distributions on the basis of the terms of the Plan agreement.

Excess contributions payable

Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service ("IRS") are recorded as a liability. As of December 31, 2023, and December 31, 2022, the Plan considered \$NIL and \$2,788 (to be paid out in 2023), respectively, as excess contributions payable.

Corrective distributions

Corrective distributions are contributions that were ineligible for the Plan year. For the years ended December 31, 2023, and December 31, 2022, corrective distributions amounted to \$ NIL and \$2,788, respectively.

Plan expenses

Some expenses incurred for administering the Plan are paid by the Company and these amounts are excluded from the Plan's financial statements. Asset and fund fees are recorded as a reduction of investment income and charged to participant accounts. Certain distribution fees and participant note fees are paid by participants, as applicable. Investment advisory/ broker and some third-party administrator fees are paid by the Plan.

	Year ended December 31, 2023	Year ended December 31, 2022
Contract administrator fees	300	-
Recordkeeping fees	16,258	43,583
Investment advisory and management fees	32,675	3,251

Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

Total	49,233	46,834
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Payment of benefits

Benefits are recorded when paid.

Basis of fair value measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under the Financial Accounting Standards Board (FASB) Accounting Standard Update (ASU) Subtopic 820-10 are described as follows:

Level 1 - Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan can access at the measurement date.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

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

Level 3 - Inputs that are unobservable inputs for the asset or liability.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023, and December 31, 2022.

Cash in transit: Valued at the carrying value, which approximates fair value due to the short-term nature of such investments.

Common/collective trusts: Units held in common/collective trusts ("CCT") are valued using the net asset value (NAV) practical expedient of the CCT as reported by the issuer of the CCT. The NAV practical expedient is based on the fair value of the underlying assets owned by the CCT, minus its liabilities, and then divided by the number of units outstanding. The CCT may be redeemed at NAV daily without restrictions.

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

NOTE 3 - RISKS AND UNCERTAINTIES

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

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NOTE 4 - INFORMATION CERTIFIED BY FIDELITY MANAGEMENT TRUST COMPANY (“TRUSTEE”) (UNAUDITED)

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor’s (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan’s independent auditors not to perform any auditing procedures with respect to the following information certified by the Fidelity Management Trust Company, the trustee, except for comparing such information certified by the trustee to information included in the Plan’s financial statements for the years ended December 31, 2023, and December 31, 2022, and supplemental schedules as of and for the year ended December 31, 2023:

		As at	
		December 31, 2023	December 31, 2022
Interest-bearing cash	(A)	4	-
Investments at fair value:	(B)		
Mutual funds		13,051,875	10,034,076
Common/collective trusts		233,873	230,519
Investments as certified by the trustee (unaudited)*			
(A)+(B)		13,285,752	10,264,595

Transactions during the year

Net appreciation (depreciation) in fair value of mutual funds	1,718,020	(2,533,700)
Net appreciation (depreciation) from common collective trust	6,997	(13,261)
Interest and dividend income	314,975	320,488

*Refer note 7 for reconciliation with schedule H, form 5500

NOTE 5: FAIR VALUE MEASUREMENTS

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

The following table sets forth by level, within the fair value hierarchy, the Plan’s assets at fair value as of December 31, 2023, and December 31, 2022. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

		December 31, 2023			
Description	Amount (\$)	Quoted in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Others*
Interest-bearing cash	4	4	-	-	-
Mutual funds	13,051,875	13,051,875	-	-	-
Common/collective trusts	233,873	-	-	-	233,873

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December 31, 2023, and December 31, 2022

Total investments	13,285,752	13,051,879	-	-	233,873
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*Assets measured at NAV and therefore excluded from the fair value hierarchy.

Description	Amount (\$)	December 31, 2022			
		Quoted in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Others*
Mutual funds	10,034,076	10,034,076	-	-	-
Common/collective trusts	230,519	-	-	-	230,519
Total investments	10,264,595	10,034,076	-	-	230,519

*Assets measured at NAV and therefore excluded from the fair value hierarchy.

NOTE 6: INVESTMENTS

A schedule of the fair value of individual investments that comprised 5% or more of the Plan's net assets available for benefits as of December 31, 2023, and December 31, 2022, is as follows:

Fund name	2023		2022	
	Amount in \$	%	Amount in \$	%
Fidelity Freedom Index 2035 Fund Institutional Premium Class	1,893,820	14	1,063,050	10
Fidelity 500 Index Fund	1,677,617	12	1,178,082	11
Fidelity Freedom Index 2030 Fund Institutional Premium Class	1,338,887	10	1,001,134	10
Fidelity Freedom Index 2045 Fund Institutional Premium Class	841,450	6	563,204	5
JPMorgan Large Cap Growth R6	797,876	6	*	*
Columbia Global Technology Growth Fund Institutional 3 Class	656,413	5	*	*
Fidelity Freedom Index 2040 Fund Institutional Premium Class	608,690	5	*	*
Fidelity Freedom Index 2025 Fund Institutional Premium Class	*	*	513,017	5

* Value as of the reporting date does not equal or exceed 5% of net assets.

During the years ended December 31, 2023, and December 31, 2022, the Plan's investments (including gains and losses of investments bought, sold, and held during the years) appreciated (depreciated) in value as follows:

	Year ended	
	December 31, 2023	December 31, 2022
Net appreciation (depreciation) in fair value of mutual funds	1,718,020	(2,533,700)
Net appreciation (depreciation) from common collective trust	6,997	(13,261)
Interest and dividend income	314,975	320,488

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NOTE 7: RECONCILIATION OF INFORMATION CERTIFIED BY TRUSTEE (UNAUDITED) TO FORM 5500

	2023
Investment balance as certified by the trustee (<i>unaudited</i>) - 'refer note 4'	13,285,752
Add: Notes receivable from participants	112,303
Add: Contribution receivable from the participants	31,893
Add: Contribution receivable from the employer	2,760
Investment balance as per Schedule H, Form 5500	13,432,708
	2022
Investment balance as certified by the trustee (<i>unaudited</i>) - 'refer note 4'	10,264,595
Add: Notes receivable from participants	157,279
Add: Contribution receivable from the employer	17,608
Less: Excess contributions payable	(2,788)
Investment balance as per Schedule H, Form 5500	10,436,694

NOTE 8: PARTY-IN-INTEREST AND RELATED PARTY TRANSACTIONS

Fidelity Management Trust Company acts as trustee of the Plan. Fidelity Investment Institutional manages certain plan investments for the year ended December 31, 2023, and December 31, 2022. Any purchases and sales of these investments are performed in the open market at fair value. Fees are paid by the Plan to Fidelity Investment Institutional for investment management services, for certain participant plan transaction fees, and for recordkeeping services. Investment advisory fees and some third-party administrator fees were paid by the Plan. The Plan has other service providers. Party-in-interest transactions also include loans made to participants.

All these transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

NOTE 9: PLAN TERMINATION AND/ OR MODIFICATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

NOTE 10: INCOME TAX STATUS

For the years ended December 31, 2023, and December 31, 2022, the Plan Sponsor entered into a non-standardized adoption agreement of Fidelity Management & Research LLC ("FMR LLC"), a *Non-Standardized Pre-Approved Profit-Sharing Plan with Cash or Deferred Arrangement* ("CODA"). FMR LLC has received an opinion letter from the IRS dated June 30, 2020, that states that the form of the non-standardized pre-approved plan is acceptable under Section 401 of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the opinion letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

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

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NOTE 11: DELINQUENT PARTICIPANT CONTRIBUTIONS

Due to unintentional delays during the year ended December 31, 2023, the Company failed to deposit payroll withholdings (including loan repayments) amounting to \$34,866 after the time frame deemed to be within DOL's regulations for timely remittances. The Company will calculate and remit lost earnings on the delinquent contributions using DOL guidelines for late deposits during the year 2024.

NOTE 12: SUBSEQUENT EVENTS

The Plan evaluated all events and transactions that occurred after December 31, 2023, through the date the financial statements were available to be issued. Based on the evaluation, the Plan is not aware of any events or transactions that would require recognition or disclosure in the financial statements.

Bristlecone 401(k) Plan

Financial Statements

December 31, 2023, and December 31, 2022

Supplemental Schedule

Plan Sponsor: Bristlecone, Inc.

EIN: 77-0485545

Plan Number: 001

- Schedule H, Part IV, Line 4i – Schedule of assets held as of December 31, 2023*

Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Amount (\$)
Fidelity Freedom Index 2035 Fund Institutional Premium Class**	Mutual funds	1,893,820
Fidelity 500 Index Fund**	Mutual funds	1,677,617
Fidelity Freedom Index 2030 Fund Institutional Premium Class**	Mutual funds	1,338,887
Fidelity Freedom Index 2045 Fund Institutional Premium Class**	Mutual funds	841,450
JPMorgan Large Cap Growth R6	Mutual funds	797,876
Columbia Global Technology Growth Fund Institutional 3 Class	Mutual funds	656,413
Fidelity Freedom Index 2040 Fund Institutional Premium Class**	Mutual funds	608,690
Fidelity Freedom Index 2025 Fund Institutional Premium Class**	Mutual funds	527,114
Putnam Large Cap Value Fund Class R6	Mutual funds	489,317
Fidelity Freedom Index 2050 Fund Institutional Premium Class**	Mutual funds	392,596
Baird Mid Cap Growth Fund Institutional Class	Mutual funds	365,315
Parnassus Core Equity Fund - Institutional Shares	Mutual funds	341,030
Fidelity U.S. Bond Index Fund**	Mutual funds	317,921
BlackRock Health Sciences Opportunities Portfolio Institutional Shares	Mutual funds	314,621
American Funds New Perspective Fund® Class R-6	Mutual funds	281,814
iShares MSCI Total International Index Fund Class K	Mutual funds	237,197
Managed Income Portfolio Class 2	Common /collective trusts	233,873
Fidelity International Capital Appreciation K6 Fund**	Mutual funds	208,904
Fidelity Freedom Index 2055 Fund Institutional Premium Class**	Mutual funds	177,937
Fidelity Mid Cap Index Fund**	Mutual funds	171,870
Fidelity Freedom Index Income Fund Institutional Premium Class**	Mutual funds	167,577
Janus Henderson Venture Fund Class N	Mutual funds	145,515
American Funds New World Fund® Class R-6	Mutual funds	133,352
PIMCO RAE PLUS Small Fund Institutional Class	Mutual funds	109,174

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Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Amount (\$)
Federated Hermes Institutional High Yield Bond Fund Institutional Shares	Mutual funds	109,107
Fidelity Small Cap Index Fund**	Mutual funds	97,862
Fidelity Freedom Index 2020 Fund Institutional Premium Class**	Mutual funds	84,823
PIMCO Income Fund Institutional Class	Mutual funds	81,097
Fidelity Freedom Index 2015 Fund Institutional Premium Class**	Mutual funds	79,778
Fidelity Select Materials Portfolio**	Mutual funds	78,804
Fidelity Multi-Asset Index Fund**	Mutual funds	67,090
DFA Real Estate Securities Portfolio Institutional Class	Mutual funds	66,486
Fidelity Freedom Index 2060 Fund Institutional Premium Class**	Mutual funds	58,621
Fidelity Mid Cap Growth Index Fund**	Mutual funds	48,299
Davis Financial Fund Class Y	Mutual funds	34,079
American Century Mid Cap Value Fund R6 Class	Mutual funds	24,733
Fidelity Small Cap Value Index Fund**	Mutual funds	10,617
Fidelity Freedom Index 2065 Fund Institutional Premium Class**	Mutual funds	7,682
Metropolitan West High Yield Bond I	Mutual funds	6,299
Fidelity Emerging Markets Index Fund**	Mutual funds	491
Fidelity Government MMKT K6**	Interest-bearing cash	4
Total investments		13,285,752

Notes receivable from participants **

Loan notes	Interest rates ranging from 4.25% to 9.50%, with various maturities	112,303
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*Other schedules required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because there is no information to report.

**Party in interest as defined by ERISA.

The above information has been certified by the trustee, to be complete and accurate to the best of its knowledge.

See Report of Independent Auditor.

Bristlecone 401(k) Plan

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Supplemental Information

Plan Sponsor: Bristlecone, Inc.

EIN: 77-0485545

Plan Number: 001

Schedule H, Part IV, Line 4a – Schedule of delinquent participant contributions for the year ended December 31, 2023*

Participant contributions transferred late to the Plan**	Check here if late participants' loan repayments are included	Total that constitutes non-exempt prohibited transactions		Contributions pending correction in VFCP	Total fully corrected under VFCP and PTE 2002-51***
		Contributions not corrected	Contributions corrected outside VFCP		
\$34,866	X	\$34,866	-	-	-

**Refer note 11.

*Other schedules required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because there is no information to report.

***VFCP – Voluntary Fiduciary Correction Program

***PTE – Prohibited Transaction Exemption