

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 ANDROMEDA SYSTEMS INCORPORATED 401(K) PROFIT SHARING PLAN AND TRUST
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/2006
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) ANDROMEDA SYSTEMS INCORPORATED 440 VIKING DRIVE SUITE 230 VIRGINIA BEACH, VA 23452
2b	Employer Identification Number (EIN) 20-3595072
2c	Plan Sponsor's telephone number 757-340-9070
2d	Business code (see instructions) 541519

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.	10/04/2024	JOHN KOBELSKI
	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	5 536
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) 417 6a(2) 425 6b 6 6c 137 6d 568 6e 0 6f 568 6g(1) 480 6g(2) 516 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

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

3H 2E 2G 2J 2K 2T 3D

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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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 ANDROMEDA SYSTEMS INCORPORATED 401(K) PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ANDROMEDA SYSTEMS INCORPORATED	D Employer Identification Number (EIN) 20-3595072	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. ☒ Yes ☐ No

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

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

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

MML INVESTOR SERVICES LLC

04-1590850

(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	51393	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	39645	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

PARK AVENUE SECURITIES

13-4023176

(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	14977	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.	
BLK RK ENERGY OPPS I - BNY MELLON I 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.	
BLK RK GLOBAL ALLOC 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.	
BLK RK INFL PROTEC IS - BNY MELLON 500 ROSS STREET 15253-4426 PITTSBURGH, PA 53442	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.	
DL EMRG MKT FX INC I - U.S. BANCOR 615 EAST MICHIGAN STREET, MILWAUKEE, WISCONSIN 53202 MILWAUKEE, WI 53201	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.	
EV FLOATING RATE I - BNY MELLON IN 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.	
FKLN RISING DIVS A - FRANKLIN TEMP 94-3167260	0.25%	

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.	
FKLN RISING DIVS ADV - FRANKLIN TE 94-3167260	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.	
FKLN UTILITIES ADV - FRANKLIN TEMP 94-3167260	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.	
FRANKLIN INCOME ADV - FRANKLIN TEM 94-3167260	0.25%	

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.	
INVS DISCOVERY Y - INVESCO INVESTM 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	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.	
INVS GLOBAL Y - INVESCO INVESTMENT 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	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.	
INVS INTL BOND Y - INVESCO INVESTM 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.25%	

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.	
INVS SHORT TERM BD Y - INVESCO INV 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	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.	
J H CONTRARIAN T - JANUS HENDERSON 151 DETROIT STREET DENVER, CO 80206	0.35%	
(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.	
J H OVERSEAS T - JANUS HENDERSON S 151 DETROIT STREET DENVER, CO 80206	0.35%	

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.
METWEST TOT RTN BD I - BNY MELLON 500 ROSS STREET 15253-4426 PITTSBURGH, PA 53442	0.10%

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
TRP MID CAP VALUE - T. ROWE PRICE 52-2269240	0.15%

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
TRP VALUE - T. ROWE PRICE SERVICES 52-2269240	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.	
VRTS NFJ MC VAL IS - VIRTUS FUND S 4400 COMPUTER DRIVE WESTBOROUGH, MA 01581	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

For calendar plan year 2023 or fiscal plan year beginning <u>01/01/2023</u> and ending <u>12/31/2023</u>		
A Name of plan <u>ANDROMEDA SYSTEMS INCORPORATED 401(K) PROFIT SHARING PLAN AND TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ANDROMEDA SYSTEMS INCORPORATED</u>	D Employer Identification Number (EIN) <u>20-3595072</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1885638	2204494
(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)	555972	681255
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts.....	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	28863930	37822574
(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	31305540	40708323
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	31305540	40708323

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)	1573254	
(B) Participants	2a(1)(B)	4182126	
(C) Others (including rollovers)	2a(1)(C)	802538	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		6557918
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	102642	
(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)	28056	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		130698
(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)	997882	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		997882
(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)		0
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		4074766
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		11761264

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2252466	
(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)		2252466
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)	0	
(3) Recordkeeping fees.....	2i(3)	39645	
(4) IQPA audit fees.....	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	66370	
(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)		106015
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2358481

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		9402783
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: **HANTZMON WIEBEL LLP**

(2) EIN: **54-0618213**

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

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

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		☒	
e Was this plan covered by a fidelity bond?	☒		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
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 ANDROMEDA SYSTEMS INCORPORATED 401(K) PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ANDROMEDA SYSTEMS INCORPORATED	D Employer Identification Number (EIN) 20-3595072	

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.....	
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	

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
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9	If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.	☐ Increase	☐ Decrease	☐ Both	☐ No
---	--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

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

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

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
----------------	---

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

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

a Enter the percentage of plan assets held as:

Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%

High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:

☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation. _____

Part VII	IRS Compliance Questions
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21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☒ Design-based safe harbor method

☐ "Prior year" ADP test

☒ "Current year" ADP test

☐ N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702438A.

**ANDROMEDA SYSTEMS INCORPORATED 401(k)
PROFIT SHARING PLAN AND TRUST
VIRGINIA BEACH, VIRGINIA**

**FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2023**



**ANDROMEDA SYSTEMS INCORPORATED 401(k)
PROFIT SHARING PLAN AND TRUST**

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REPORT OF INDEPENDENT AUDITORS

To the Plan Administrator
Andromeda Systems Incorporated
401(k) Profit Sharing Plan and Trust
Virginia Beach, Virginia

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

We have performed audits of the accompanying financial statements of ANDROMEDA SYSTEMS INCORPORATED 401(k) PROFIT SHARING PLAN AND TRUST, 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 (modified cash basis) as of December 31, 2023 and 2022 and the related statement of changes in net assets available for benefits (modified cash basis) for the year ended December 31, 2023, 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 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in the **INFORMATION CERTIFIED BY THE PLAN'S TRUSTEE** note 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, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the modified cash basis of accounting.

To the Plan Administrator
Andromeda Systems Incorporated
401(k) Profit Sharing Plan and Trust

REPORT OF INDEPENDENT AUDITORS

- the information in the financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the ***Auditor's Responsibilities for the Audit of the Financial Statements*** section of our report. We are required to be independent of ANDROMEDA SYSTEMS INCORPORATED 401(k) PROFIT SHARING PLAN AND TRUST 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.

Emphasis of Matter - Basis of Accounting

We draw attention to the ***Basis of Accounting*** note to the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (U. S. GAAP). Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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 ANDROMEDA SYSTEMS INCORPORATED 401(k) PROFIT SHARING PLAN AND TRUST'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.

To the Plan Administrator
Andromeda Systems Incorporated
401(k) Profit Sharing Plan and Trust

REPORT OF INDEPENDENT AUDITORS

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 ANDROMEDA SYSTEMS INCORPORATED 401(k) PROFIT SHARING PLAN AND TRUST'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 ANDROMEDA SYSTEMS INCORPORATED 401(k) PROFIT SHARING PLAN AND TRUST's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the modified cash basis of accounting, which is a basis of accounting other than U. S. GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with the modified cash basis of accounting, which is a basis of accounting other than U. S. GAAP.

To the Plan Administrator
Andromeda Systems Incorporated
401(k) Profit Sharing Plan and Trust

REPORT OF INDEPENDENT AUDITORS

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

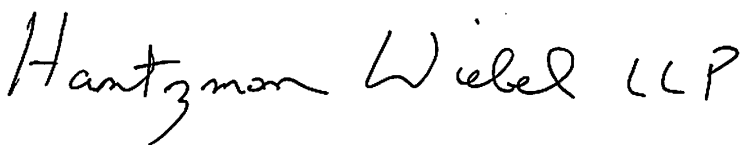
Supplemental Schedule Required by ERISA

The supplemental Schedule H (Line 4i) Form 5500 – Schedule of Assets (Held at End of Year) as of December 31, 2023 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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



Charlottesville, Virginia
August 26, 2024

**ANDROMEDA SYSTEM INCORPORATED 401(k)
PROFIT SHARING PLAN AND TRUST**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS - MODIFIED CASH BASIS
DECEMBER 31, 2023 AND 2022**

	2023	2022
ASSETS:		
Investments at fair value:		
Mutual funds	\$ 37,822,574	\$ 28,863,929
Money market funds	<u>2,204,494</u>	<u>1,885,638</u>
Total investments	40,027,068	30,749,567
Receivables:		
Notes receivable from participants	<u>681,255</u>	<u>555,973</u>
Total receivables	<u>681,255</u>	<u>555,973</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 40,708,323</u></u>	<u><u>\$ 31,305,540</u></u>

(The accompanying notes are an integral part of these financial statements)

**ANDROMEDA SYSTEMS INCORPORATED 401(k)
PROFIT SHARING PLAN AND TRUST**

**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS -
MODIFIED CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023**

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

Investment income:

Net appreciation in fair value of investments	\$ 4,074,767
Interest and dividends	<u>1,100,523</u>

Total investment income	<u>5,175,290</u>
-------------------------------	------------------

Interest income on notes receivable from participants	<u>28,056</u>
---	---------------

Contributions:

Employer contributions	1,573,254
Employee contributions	4,182,126
Rollovers	<u>802,538</u>

Total contributions	<u>6,557,918</u>
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Total additions	<u>11,761,264</u>
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DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

Benefits paid to participants	2,252,466
Administrative expenses	<u>106,015</u>

Total deductions	<u>2,358,481</u>
------------------------	------------------

NET INCREASE	9,402,783
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NET ASSETS AVAILABLE FOR BENEFITS:

Beginning of year	<u>31,305,540</u>
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End of year	<u><u>\$ 40,708,323</u></u>
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(The accompanying notes are an integral part of this financial statement)

ANDROMEDA SYSTEMS INCORPORATED 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DESCRIPTION OF PLAN

The following description of the Andromeda Systems Incorporated 401(k) Profit Sharing Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution 401(k) plan covering all employees of Andromeda Systems Incorporated (the Company) who are age 21 or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Plan was restated effective April 19, 2022 to bring the Plan into compliance with legislative and regulatory changes. There were no significant changes to Plan provisions.

Contributions

The Plan allows participants to contribute up to 96% of the participants' eligible compensation, as defined in the Plan, subject to limits imposed by the Internal Revenue Code (IRC). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions.

The Company will make safe harbor matching contributions to all eligible participants equal to 100% of the first 4% of eligible compensation.

Participants may also contribute amounts representing rollover distributions from other qualified defined benefit or contribution plans.

The Company may, in its discretion, make a qualified non-elective employer contribution for the Plan year in any amount it deems necessary for a permissible purpose. Participants are required to have either worked a total of 501 hours during the Plan year or be employed on the last day of the Plan year in order to receive an allocation of qualified non-elective employer contributions. For the year ended December 31, 2023, there was no non-elective profit-sharing amount contributed to the Plan.

Participants direct the investment of both employee and employer contributions into various investment options offered by the Plan. Participants may change their investment options periodically. Contributions are subject to certain Internal Revenue Service (IRS) limitations. Contributions from Plan participants are recorded in the year in which the employee contributions are received by the Plan.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of the Company's contributions and Plan earnings. Earnings and capital appreciation or depreciation are attributed to the related accounts based on the performance of the mutual funds and the money market fund in which the accounts are invested. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

ANDROMEDA SYSTEMS INCORPORATED 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

Notes Receivable from Participants

Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50% of their account balances.

Loan interest rates are based on the prevailing interest rates charged by persons in the business of lending money for loans that would be made under similar circumstances. Interest rates remain fixed throughout the duration of the loan. Loan repayment is made through after-tax payroll deductions. All loans must be repaid in level payments on at least a quarterly basis over a five-year period unless the loan is for the purchase of the participant's principal residence, in which case the loan repayment period may not extend beyond ten years from the date of the loan. If the unpaid loan is not repaid within its stated period, it is treated as a taxable distribution. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits

On termination of service, a participant (or beneficiary) is eligible to receive a lump-sum amount or installment payments equal to the value of the participant's vested interest in their account. Vested account balances of terminated participants with balances of \$1,000 or less may be distributed at the discretion of the Plan administrator without a participant's written consent.

Other than termination, participants may withdraw all or a portion of their vested account balances upon the attainment of age 59½ while still employed by the Company.

Participant Vesting

Participants are immediately 100% vested in their own contributions, the Company's matching contribution, qualified non-elective employer contributions, and related earnings. There are no forfeiture balances held within the Plan.

SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

The Plan prepares its financial statements on a modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (U. S. GAAP). The modified cash basis of accounting is an acceptable alternative method of reporting under regulations issued by the United States Department of Labor. Notes receivable from participants are recorded at the onset of a participant loan, income on securities is recorded on an accrual basis, and investments are recorded at fair market value. All other transactions are recorded on a cash basis.

ANDROMEDA SYSTEMS INCORPORATED 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

Use of Estimates

The preparation of the financial statements on a modified cash basis requires management to make estimates and assumptions that affect the reported amounts 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 are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See the **FAIR VALUE MEASUREMENTS** note for a discussion of fair value of investments.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation or depreciation includes the Plan's gains and losses on investments bought and sold, as well as held during the year, net of investment management fees.

Contributions

Contributions from Plan participants are recorded in the year in which the employee contributions are received by the Plan.

Notes Receivable from Participants

Notes receivable from participants are measured at the unpaid principal balance. Delinquent loans are treated as distributions based upon the terms of the Plan document. No allowance for credit losses has been recorded as of December 31, 2023 or 2022.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses paid by the Company are excluded from these financial statements. Investment-related expenses are included in net appreciation or depreciation in fair value of investments. Plan and participant expenses are recorded as incurred.

SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through August 26, 2024, the date the financial statements were available to be issued.

ANDROMEDA SYSTEMS INCORPORATED 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

INFORMATION CERTIFIED BY THE PLAN'S TRUSTEE

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the following information was certified by Fidelity Management Trust Company, the Plan's trustee, and was not subjected to any auditing procedures performed:

1. Total investments, as shown in the accompanying statements of net assets available for benefits, of \$40,027,068 as of December 31, 2023 and \$30,749,567 as of December 31, 2022.
2. Notes receivable from participants, as shown in the accompanying statements of net assets available for benefits, of \$681,255 as of December 31, 2023 and \$555,973 as of December 31, 2022.
3. Net investment income and interest income on notes receivable from participants, as shown in the accompanying statement of changes in net assets available for benefits, of \$5,175,290 and \$28,056, respectively, for the year ended December 31, 2023.
4. All investment-related information in the accompanying supplementary schedule, schedule of assets (held at end of year), as of December 31, 2023.

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).

The three levels of the fair value hierarchy under Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, Fair Value Measurement, are described as follows:

- | | |
|---------|---|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan can access. |
| Level 2 | <p>Inputs to the valuation methodology include:</p> <ul style="list-style-type: none">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. <p>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.</p> |
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value measurement. |

ANDROMEDA SYSTEMS INCORPORATED 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

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

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

Investments in the mutual funds and the money market fund are stated at fair value as reported by Fidelity Management Trust Company (the Plan's trustee), and are based on the fair value of the underlying securities. The fair value of the underlying securities is based on quotations from national exchanges.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value:

	ASSETS AT FAIR VALUE AS OF DECEMBER 31, 2023			
	LEVEL 1	LEVEL 2	LEVEL 3	TOTAL
Mutual funds.....	\$37,822,574	\$	\$	\$37,822,574
Money market.....	<u>2,204,494</u>	<u>....</u>	<u>....</u>	<u>2,204,494</u>
Total investments at fair value.....	<u>\$40,027,068</u>	<u>\$</u>	<u>\$</u>	<u>\$40,027,068</u>

	ASSETS AT FAIR VALUE AS OF DECEMBER 31, 2022			
	LEVEL 1	LEVEL 2	LEVEL 3	TOTAL
Mutual funds.....	\$28,863,929	\$	\$	\$28,863,929
Money market.....	<u>1,885,638</u>	<u>....</u>	<u>....</u>	<u>1,885,638</u>
Total investments at fair value.....	<u>\$30,749,567</u>	<u>\$</u>	<u>\$</u>	<u>\$30,749,567</u>

RELATED-PARTY AND PARTY IN INTEREST TRANSACTIONS

The Company's contributions to the Plan or benefits accrued or paid by the Plan for participants are not considered party in interest transactions.

The Plan allows for transactions with certain parties who may perform services for or have fiduciary responsibilities to the Plan, including the Company. Fidelity Management Trust Company is the trustee as defined by the Plan and, therefore, these transactions qualify as party in interest transactions. Park Avenue Securities is an investment advisor for the Plan and, therefore, these transactions qualify as party in interest transactions. Fees paid by the Plan for the investment management and recordkeeping services amounted to \$106,015 for the year ended December 31, 2023.

ANDROMEDA SYSTEMS INCORPORATED 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

PLAN TERMINATION

Although it has not expressed intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their employer contributions.

TAX STATUS OF THE PLAN

The Plan is a non-standardized prototype Plan and has not requested a determination letter on the adoption agreement but rather has relied upon the Internal Revenue Service opinion letter issued on the non-standardized prototype plan, dated June 30, 2020, that the plan sponsored by FMR, LLC is designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since this issuance, the Plan Administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the Internal Revenue Code and, therefore, believe that the Plan is qualified and the related trust is tax-exempt.

Plan management evaluates the tax positions taken by the Plan and recognizes a tax asset or 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.

RISKS AND UNCERTAINTIES

The Plan holds various investment securities. Investment securities, in general, are exposed to various risks, such as interest rate, market, credit risks, and overall market volatility. 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 - modified cash basis.

SUPPLEMENTARY SCHEDULE

Financial Schedules			2023	
Attach to Schedule H				
For the calendar plan year 2023				
Name of Plan Sponsor as shown on line 2a of Form 5500			Employer identification number	
Andromeda Systems Incorporated			20-3595072	
Name of Plan			Three-digit	
Andromeda Systems Incorporated 401(k) Profit Sharing Plan and Trust			Plan Number	
			001	
Schedule H, line 4i - Schedule of Assets (Held at End of Year)				
(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
*	Fidelity Government Money Market Fund - Class K6	Money Market Fund	n/a	\$ 2,204,494
*	Fidelity Advisor Biotechnology Fund Class A	Mutual Fund	n/a	585,966
*	Fidelity Advisor Europe Fund Class Z	Mutual Fund	n/a	905,490
*	Fidelity Advisor Balances Fund Class I	Mutual Fund	n/a	2,168,780
*	Fidelity Advisor New Insights Fund Class I	Mutual Fund	n/a	327,747
*	Fidelity Advisor Gold I	Mutual Fund	n/a	528,847
*	Fidelity Advisor Telecommunications Fund Class A	Mutual Fund	n/a	427,268
*	Fidelity U.S. Bond Index Fund	Mutual Fund	n/a	3,449,617
*	Fidelity 500 Index Fund	Mutual Fund	n/a	153,432
*	Fidelity Emerging Markets Index Fund	Mutual Fund	n/a	426,104
*	Fidelity Mid Cap Index Fund	Mutual Fund	n/a	469,257
*	Fidelity Small Cap Index Fund	Mutual Fund	n/a	1,733,393
*	Fidelity Total Market Index Fund	Mutual Fund	n/a	505,053
*	Fidelity International Index Fund	Mutual Fund	n/a	24,592
*	Fidelity Freedom Index Income Investor	Mutual Fund	n/a	2,554
*	Fidelity Freedom Index 2005 Fund - Investor Class	Mutual Fund	n/a	307,473
*	Fidelity Freedom Index 2010 Fund - Investor Class	Mutual Fund	n/a	405,618
*	Fidelity Freedom Index 2015 Fund - Investor Class	Mutual Fund	n/a	1,123,581
*	Fidelity Freedom Index 2020 Fund - Investor Class	Mutual Fund	n/a	2,923,026
*	Fidelity Freedom Index 2025 Fund - Investor Class	Mutual Fund	n/a	2,904,144
*	Fidelity Freedom Index 2030 Fund - Investor Class	Mutual Fund	n/a	1,589,329
*	Fidelity Freedom Index 2035 Fund - Investor Class	Mutual Fund	n/a	1,908,963
*	Fidelity Freedom Index 2040 Fund - Investor Class	Mutual Fund	n/a	1,501,710
*	Fidelity Freedom Index 2045 Fund - Investor Class	Mutual Fund	n/a	1,454,195
*	Fidelity Freedom Index 2050 Fund - Investor Class	Mutual Fund	n/a	1,139,023
*	Fidelity Freedom Index 2055 Fund - Investor Class	Mutual Fund	n/a	556,295
*	Fidelity Freedom Index 2060 Fund - Investor Class	Mutual Fund	n/a	217,975
*	Fidelity Freedom Index 2065 Fund - Investor Class	Mutual Fund	n/a	153,613
*	Fidelity Mid Cap Value Index Fund	Mutual Fund	n/a	328,132
*	Fidelity Mid Cap Growth Index Fund	Mutual Fund	n/a	7,702
*	Fidelity Small Cap Value Index Fund	Mutual Fund	n/a	52,773
*	Metropolitan West Total Return Bond Fund Class I	Mutual Fund	n/a	196,247
*	Invesco Discovery Fund Class Y	Mutual Fund	n/a	1,841,427
	T. Rowe Price Value Fund	Mutual Fund	n/a	653,168
	Janus Services Overseas Fund T	Mutual Fund	n/a	96,574
	First Eagle Global Fund Class R6	Mutual Fund	n/a	184,659
	BlackRock Global Allocation Fund I	Mutual Fund	n/a	291,061
	Invesco International Bond Fund Class Y	Mutual Fund	n/a	16,093
	Janus Henderson Contrarian T Share	Mutual Fund	n/a	508,342
	BlackRock Energy Opportunities Fund Institutional Class	Mutual Fund	n/a	1,442,325
	Franklin Income Fund Advisor Class	Mutual Fund	n/a	290,919
	BlackRock Inflation Protected Bond Fund Institutional	Mutual Fund	n/a	283,052
	Franklin Rising Dividends Fund Advisor Class	Mutual Fund	n/a	956,946
	Franklin Utilities Fund Advisors Class	Mutual Fund	n/a	820,939
	Templeton Global Bond Fund Advisor Class	Mutual Fund	n/a	377,054
	Emerging Market Foreign Exchange Income	Mutual Fund	n/a	57,238
	Franklin Floating Rate Daily Access	Mutual Fund	n/a	315,249
	Invesco Short Term Bond Class Y	Mutual Fund	n/a	128,588
	T. Rowe Price Mid Cap Value Fund	Mutual Fund	n/a	385,153
	American Funds New Perspective Fund Class R-6	Mutual Fund	n/a	695,888
*	Participant Loans	Interest 3.25 - 8.50%, mature 0 - 7 years	- 0 -	681,255
		Total assets (held at end of year)	\$ -	\$ 40,708,323
*	Represents party in interest			
	Cost information is not provided as all investments are participant directed.			

**ANDROMEDA SYSTEMS INCORPORATED 401(k)
PROFIT SHARING PLAN AND TRUST
VIRGINIA BEACH, VIRGINIA**

**FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2023**



**ANDROMEDA SYSTEMS INCORPORATED 401(k)
PROFIT SHARING PLAN AND TRUST**

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REPORT OF INDEPENDENT AUDITORS

To the Plan Administrator
Andromeda Systems Incorporated
401(k) Profit Sharing Plan and Trust
Virginia Beach, Virginia

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

We have performed audits of the accompanying financial statements of ANDROMEDA SYSTEMS INCORPORATED 401(k) PROFIT SHARING PLAN AND TRUST, 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 (modified cash basis) as of December 31, 2023 and 2022 and the related statement of changes in net assets available for benefits (modified cash basis) for the year ended December 31, 2023, 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 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in the **INFORMATION CERTIFIED BY THE PLAN'S TRUSTEE** note 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, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the modified cash basis of accounting.

To the Plan Administrator
Andromeda Systems Incorporated
401(k) Profit Sharing Plan and Trust

REPORT OF INDEPENDENT AUDITORS

- the information in the financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the ***Auditor's Responsibilities for the Audit of the Financial Statements*** section of our report. We are required to be independent of ANDROMEDA SYSTEMS INCORPORATED 401(k) PROFIT SHARING PLAN AND TRUST 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.

Emphasis of Matter - Basis of Accounting

We draw attention to the ***Basis of Accounting*** note to the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (U. S. GAAP). Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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 ANDROMEDA SYSTEMS INCORPORATED 401(k) PROFIT SHARING PLAN AND TRUST'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.

To the Plan Administrator
Andromeda Systems Incorporated
401(k) Profit Sharing Plan and Trust

REPORT OF INDEPENDENT AUDITORS

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 ANDROMEDA SYSTEMS INCORPORATED 401(k) PROFIT SHARING PLAN AND TRUST'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 ANDROMEDA SYSTEMS INCORPORATED 401(k) PROFIT SHARING PLAN AND TRUST's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the modified cash basis of accounting, which is a basis of accounting other than U. S. GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with the modified cash basis of accounting, which is a basis of accounting other than U. S. GAAP.

To the Plan Administrator
Andromeda Systems Incorporated
401(k) Profit Sharing Plan and Trust

REPORT OF INDEPENDENT AUDITORS

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

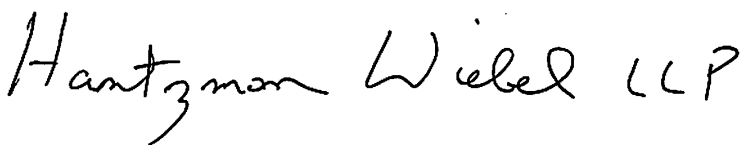
Supplemental Schedule Required by ERISA

The supplemental Schedule H (Line 4i) Form 5500 – Schedule of Assets (Held at End of Year) as of December 31, 2023 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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



Charlottesville, Virginia
August 26, 2024

**ANDROMEDA SYSTEM INCORPORATED 401(k)
PROFIT SHARING PLAN AND TRUST**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS - MODIFIED CASH BASIS
DECEMBER 31, 2023 AND 2022**

	2023	2022
ASSETS:		
Investments at fair value:		
Mutual funds	\$ 37,822,574	\$ 28,863,929
Money market funds	<u>2,204,494</u>	<u>1,885,638</u>
Total investments	40,027,068	30,749,567
Receivables:		
Notes receivable from participants	<u>681,255</u>	<u>555,973</u>
Total receivables	<u>681,255</u>	<u>555,973</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 40,708,323</u></u>	<u><u>\$ 31,305,540</u></u>

(The accompanying notes are an integral part of these financial statements)

**ANDROMEDA SYSTEMS INCORPORATED 401(k)
PROFIT SHARING PLAN AND TRUST**

**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS -
MODIFIED CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023**

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

Investment income:

Net appreciation in fair value of investments	\$ 4,074,767
Interest and dividends	<u>1,100,523</u>

Total investment income	<u>5,175,290</u>
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Interest income on notes receivable from participants	<u>28,056</u>
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Contributions:

Employer contributions	1,573,254
Employee contributions	4,182,126
Rollovers	<u>802,538</u>

Total contributions	<u>6,557,918</u>
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Total additions	<u>11,761,264</u>
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DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

Benefits paid to participants	2,252,466
Administrative expenses	<u>106,015</u>

Total deductions	<u>2,358,481</u>
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NET INCREASE	9,402,783
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NET ASSETS AVAILABLE FOR BENEFITS:

Beginning of year	<u>31,305,540</u>
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End of year	<u><u>\$ 40,708,323</u></u>
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(The accompanying notes are an integral part of this financial statement)

ANDROMEDA SYSTEMS INCORPORATED 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DESCRIPTION OF PLAN

The following description of the Andromeda Systems Incorporated 401(k) Profit Sharing Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution 401(k) plan covering all employees of Andromeda Systems Incorporated (the Company) who are age 21 or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Plan was restated effective April 19, 2022 to bring the Plan into compliance with legislative and regulatory changes. There were no significant changes to Plan provisions.

Contributions

The Plan allows participants to contribute up to 96% of the participants' eligible compensation, as defined in the Plan, subject to limits imposed by the Internal Revenue Code (IRC). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions.

The Company will make safe harbor matching contributions to all eligible participants equal to 100% of the first 4% of eligible compensation.

Participants may also contribute amounts representing rollover distributions from other qualified defined benefit or contribution plans.

The Company may, in its discretion, make a qualified non-elective employer contribution for the Plan year in any amount it deems necessary for a permissible purpose. Participants are required to have either worked a total of 501 hours during the Plan year or be employed on the last day of the Plan year in order to receive an allocation of qualified non-elective employer contributions. For the year ended December 31, 2023, there was no non-elective profit-sharing amount contributed to the Plan.

Participants direct the investment of both employee and employer contributions into various investment options offered by the Plan. Participants may change their investment options periodically. Contributions are subject to certain Internal Revenue Service (IRS) limitations. Contributions from Plan participants are recorded in the year in which the employee contributions are received by the Plan.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of the Company's contributions and Plan earnings. Earnings and capital appreciation or depreciation are attributed to the related accounts based on the performance of the mutual funds and the money market fund in which the accounts are invested. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

ANDROMEDA SYSTEMS INCORPORATED 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

Notes Receivable from Participants

Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50% of their account balances.

Loan interest rates are based on the prevailing interest rates charged by persons in the business of lending money for loans that would be made under similar circumstances. Interest rates remain fixed throughout the duration of the loan. Loan repayment is made through after-tax payroll deductions. All loans must be repaid in level payments on at least a quarterly basis over a five-year period unless the loan is for the purchase of the participant's principal residence, in which case the loan repayment period may not extend beyond ten years from the date of the loan. If the unpaid loan is not repaid within its stated period, it is treated as a taxable distribution. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits

On termination of service, a participant (or beneficiary) is eligible to receive a lump-sum amount or installment payments equal to the value of the participant's vested interest in their account. Vested account balances of terminated participants with balances of \$1,000 or less may be distributed at the discretion of the Plan administrator without a participant's written consent.

Other than termination, participants may withdraw all or a portion of their vested account balances upon the attainment of age 59½ while still employed by the Company.

Participant Vesting

Participants are immediately 100% vested in their own contributions, the Company's matching contribution, qualified non-elective employer contributions, and related earnings. There are no forfeiture balances held within the Plan.

SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

The Plan prepares its financial statements on a modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (U. S. GAAP). The modified cash basis of accounting is an acceptable alternative method of reporting under regulations issued by the United States Department of Labor. Notes receivable from participants are recorded at the onset of a participant loan, income on securities is recorded on an accrual basis, and investments are recorded at fair market value. All other transactions are recorded on a cash basis.

ANDROMEDA SYSTEMS INCORPORATED 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

Use of Estimates

The preparation of the financial statements on a modified cash basis requires management to make estimates and assumptions that affect the reported amounts 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 are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See the **FAIR VALUE MEASUREMENTS** note for a discussion of fair value of investments.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation or depreciation includes the Plan's gains and losses on investments bought and sold, as well as held during the year, net of investment management fees.

Contributions

Contributions from Plan participants are recorded in the year in which the employee contributions are received by the Plan.

Notes Receivable from Participants

Notes receivable from participants are measured at the unpaid principal balance. Delinquent loans are treated as distributions based upon the terms of the Plan document. No allowance for credit losses has been recorded as of December 31, 2023 or 2022.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses paid by the Company are excluded from these financial statements. Investment-related expenses are included in net appreciation or depreciation in fair value of investments. Plan and participant expenses are recorded as incurred.

SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through August 26, 2024, the date the financial statements were available to be issued.

ANDROMEDA SYSTEMS INCORPORATED 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

INFORMATION CERTIFIED BY THE PLAN'S TRUSTEE

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the following information was certified by Fidelity Management Trust Company, the Plan's trustee, and was not subjected to any auditing procedures performed:

1. Total investments, as shown in the accompanying statements of net assets available for benefits, of \$40,027,068 as of December 31, 2023 and \$30,749,567 as of December 31, 2022.
2. Notes receivable from participants, as shown in the accompanying statements of net assets available for benefits, of \$681,255 as of December 31, 2023 and \$555,973 as of December 31, 2022.
3. Net investment income and interest income on notes receivable from participants, as shown in the accompanying statement of changes in net assets available for benefits, of \$5,175,290 and \$28,056, respectively, for the year ended December 31, 2023.
4. All investment-related information in the accompanying supplementary schedule, schedule of assets (held at end of year), as of December 31, 2023.

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).

The three levels of the fair value hierarchy under Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, Fair Value Measurement, are described as follows:

- | | |
|---------|---|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan can access. |
| Level 2 | <p>Inputs to the valuation methodology include:</p> <ul style="list-style-type: none">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. <p>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.</p> |
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value measurement. |

ANDROMEDA SYSTEMS INCORPORATED 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

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

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

Investments in the mutual funds and the money market fund are stated at fair value as reported by Fidelity Management Trust Company (the Plan's trustee), and are based on the fair value of the underlying securities. The fair value of the underlying securities is based on quotations from national exchanges.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value:

	ASSETS AT FAIR VALUE AS OF DECEMBER 31, 2023			
	LEVEL 1	LEVEL 2	LEVEL 3	TOTAL
Mutual funds.....	\$37,822,574	\$	\$	\$37,822,574
Money market.....	<u>2,204,494</u>	<u>....</u>	<u>....</u>	<u>2,204,494</u>
Total investments at fair value.....	<u>\$40,027,068</u>	<u>\$</u>	<u>\$</u>	<u>\$40,027,068</u>

	ASSETS AT FAIR VALUE AS OF DECEMBER 31, 2022			
	LEVEL 1	LEVEL 2	LEVEL 3	TOTAL
Mutual funds.....	\$28,863,929	\$	\$	\$28,863,929
Money market.....	<u>1,885,638</u>	<u>....</u>	<u>....</u>	<u>1,885,638</u>
Total investments at fair value.....	<u>\$30,749,567</u>	<u>\$</u>	<u>\$</u>	<u>\$30,749,567</u>

RELATED-PARTY AND PARTY IN INTEREST TRANSACTIONS

The Company's contributions to the Plan or benefits accrued or paid by the Plan for participants are not considered party in interest transactions.

The Plan allows for transactions with certain parties who may perform services for or have fiduciary responsibilities to the Plan, including the Company. Fidelity Management Trust Company is the trustee as defined by the Plan and, therefore, these transactions qualify as party in interest transactions. Park Avenue Securities is an investment advisor for the Plan and, therefore, these transactions qualify as party in interest transactions. Fees paid by the Plan for the investment management and recordkeeping services amounted to \$106,015 for the year ended December 31, 2023.

ANDROMEDA SYSTEMS INCORPORATED 401(k) PROFIT SHARING PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

PLAN TERMINATION

Although it has not expressed intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their employer contributions.

TAX STATUS OF THE PLAN

The Plan is a non-standardized prototype Plan and has not requested a determination letter on the adoption agreement but rather has relied upon the Internal Revenue Service opinion letter issued on the non-standardized prototype plan, dated June 30, 2020, that the plan sponsored by FMR, LLC is designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since this issuance, the Plan Administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the Internal Revenue Code and, therefore, believe that the Plan is qualified and the related trust is tax-exempt.

Plan management evaluates the tax positions taken by the Plan and recognizes a tax asset or 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.

RISKS AND UNCERTAINTIES

The Plan holds various investment securities. Investment securities, in general, are exposed to various risks, such as interest rate, market, credit risks, and overall market volatility. 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 - modified cash basis.

SUPPLEMENTARY SCHEDULE

Financial Schedules			2023	
Attach to Schedule H				
For the calendar plan year 2023				
Name of Plan Sponsor as shown on line 2a of Form 5500			Andromeda Systems Incorporated	
			Employer identification number	
			20-3595072	
Name of Plan			Andromeda Systems Incorporated 401(k) Profit Sharing Plan and Trust	
			Three-digit	
			Plan Number	
			001	
Schedule H, line 4i - Schedule of Assets (Held at End of Year)				
(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
*	Fidelity Government Money Market Fund - Class K6	Money Market Fund	n/a	\$ 2,204,494
*	Fidelity Advisor Biotechnology Fund Class A	Mutual Fund	n/a	585,966
*	Fidelity Advisor Europe Fund Class Z	Mutual Fund	n/a	905,490
*	Fidelity Advisor Balances Fund Class I	Mutual Fund	n/a	2,168,780
*	Fidelity Advisor New Insights Fund Class I	Mutual Fund	n/a	327,747
*	Fidelity Advisor Gold I	Mutual Fund	n/a	528,847
*	Fidelity Advisor Telecommunications Fund Class A	Mutual Fund	n/a	427,268
*	Fidelity U.S. Bond Index Fund	Mutual Fund	n/a	3,449,617
*	Fidelity 500 Index Fund	Mutual Fund	n/a	153,432
*	Fidelity Emerging Markets Index Fund	Mutual Fund	n/a	426,104
*	Fidelity Mid Cap Index Fund	Mutual Fund	n/a	469,257
*	Fidelity Small Cap Index Fund	Mutual Fund	n/a	1,733,393
*	Fidelity Total Market Index Fund	Mutual Fund	n/a	505,053
*	Fidelity International Index Fund	Mutual Fund	n/a	24,592
*	Fidelity Freedom Index Income Investor	Mutual Fund	n/a	2,554
*	Fidelity Freedom Index 2005 Fund - Investor Class	Mutual Fund	n/a	307,473
*	Fidelity Freedom Index 2010 Fund - Investor Class	Mutual Fund	n/a	405,618
*	Fidelity Freedom Index 2015 Fund - Investor Class	Mutual Fund	n/a	1,123,581
*	Fidelity Freedom Index 2020 Fund - Investor Class	Mutual Fund	n/a	2,923,026
*	Fidelity Freedom Index 2025 Fund - Investor Class	Mutual Fund	n/a	2,904,144
*	Fidelity Freedom Index 2030 Fund - Investor Class	Mutual Fund	n/a	1,589,329
*	Fidelity Freedom Index 2035 Fund - Investor Class	Mutual Fund	n/a	1,908,963
*	Fidelity Freedom Index 2040 Fund - Investor Class	Mutual Fund	n/a	1,501,710
*	Fidelity Freedom Index 2045 Fund - Investor Class	Mutual Fund	n/a	1,454,195
*	Fidelity Freedom Index 2050 Fund - Investor Class	Mutual Fund	n/a	1,139,023
*	Fidelity Freedom Index 2055 Fund - Investor Class	Mutual Fund	n/a	556,295
*	Fidelity Freedom Index 2060 Fund - Investor Class	Mutual Fund	n/a	217,975
*	Fidelity Freedom Index 2065 Fund - Investor Class	Mutual Fund	n/a	153,613
*	Fidelity Mid Cap Value Index Fund	Mutual Fund	n/a	328,132
*	Fidelity Mid Cap Growth Index Fund	Mutual Fund	n/a	7,702
*	Fidelity Small Cap Value Index Fund	Mutual Fund	n/a	52,773
*	Metropolitan West Total Return Bond Fund Class I	Mutual Fund	n/a	196,247
*	Invesco Discovery Fund Class Y	Mutual Fund	n/a	1,841,427
	T. Rowe Price Value Fund	Mutual Fund	n/a	653,168
	Janus Services Overseas Fund T	Mutual Fund	n/a	96,574
	First Eagle Global Fund Class R6	Mutual Fund	n/a	184,659
	BlackRock Global Allocation Fund I	Mutual Fund	n/a	291,061
	Invesco International Bond Fund Class Y	Mutual Fund	n/a	16,093
	Janus Henderson Contrarian T Share	Mutual Fund	n/a	508,342
	BlackRock Energy Opportunities Fund Institutional Class	Mutual Fund	n/a	1,442,325
	Franklin Income Fund Advisor Class	Mutual Fund	n/a	290,919
	BlackRock Inflation Protected Bond Fund Institutional	Mutual Fund	n/a	283,052
	Franklin Rising Dividends Fund Advisor Class	Mutual Fund	n/a	956,946
	Franklin Utilities Fund Advisors Class	Mutual Fund	n/a	820,939
	Templeton Global Bond Fund Advisor Class	Mutual Fund	n/a	377,054
	Emerging Market Foreign Exchange Income	Mutual Fund	n/a	57,238
	Franklin Floating Rate Daily Access	Mutual Fund	n/a	315,249
	Invesco Short Term Bond Class Y	Mutual Fund	n/a	128,588
	T. Rowe Price Mid Cap Value Fund	Mutual Fund	n/a	385,153
	American Funds New Perspective Fund Class R-6	Mutual Fund	n/a	695,888
*	Participant Loans	Interest 3.25 - 8.50%, mature 0 - 7 years	- 0 -	681,255
		Total assets (held at end of year)	\$ -	\$ 40,708,323
*	Represents party in interest			
	Cost information is not provided as all investments are participant directed.			