

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 PLANESENSE, INC. 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/2000
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) PLANESENSE, INC. 115 FLIGHTLINE ROAD PORTSMOUTH, NH 03801
2b	Employer Identification Number (EIN) 04-3161509
2c	Plan Sponsor's telephone number 603-501-7600
2d	Business code (see instructions) 488100

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.	10/07/2024	ROBYN MOSES-HARNEY
	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	5 575
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) 446 6a(2) 601 6b 0 6c 4 6d 605 6e 0 6f 605 6g(1) 421 6g(2) 337 6h 1
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:
 2E 2F 2G 2J 2K 2T 3D

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

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan PLANESENSE, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 PLANESENSE, INC.	D Employer Identification Number (EIN) 04-3161509	

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

(a) Name of insurance carrier
NATIONWIDE LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	GAP-TP-LF2B	337	01/01/2023	12/31/2023

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

(a) Total amount of commissions paid 3015	(b) Total amount of fees paid 0
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
CETERA ADVISOR NETWORKS LLC
2301 ROSECRANS AVE, SUITE 5100
EL SEGUNDO, CA 90245-5670

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
3015			7

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	0
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	0

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier**6b****c** Premiums due but unpaid at the end of the year.....**6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.**6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee(3) ☒ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year**7b****2168915****c** Additions: (1) Contributions deposited during the year**7c(1)****432968**

(2) Dividends and credits

7c(2)**0**

(3) Interest credited during the year

7c(3)**48188**

(4) Transferred from separate account.....

7c(4)**13604**

(5) Other (specify below)

7c(5)**470**▶ **LOAN REPAYMENT**

(6) Total additions

7c(6)**495230****d** Total of balance and additions (add lines **7b** and **7c(6)**)**7d****2664145****e** Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year

7e(1)**41654**

(2) Administration charge made by carrier

7e(2)**1785**

(3) Transferred to separate account.....

7e(3)**573503**

(4) Other (specify below)

7e(4)**3580**▶ **LOAN WITHDRAWAL**

(5) Total deductions

7e(5)**620522****f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**)**7f****2043623**

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

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

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

A Name of plan PLANESENSE, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 PLANESENSE, INC.	D Employer Identification Number (EIN) 04-3161509

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

- a

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

No

Yes

☒
- b

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

(b)

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

(b)

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

(b)

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

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

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

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

CETERA ADVISOR NETWORK

6504 BRIDGEPOINT PKWY
AUSTIN, TX 78730

(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?
26 27	INVESTMENT	0	Yes ☒ No ☐	Yes ☐ No ☒	27642	Yes ☐ No ☒

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

NATIONWIDE INSURANCE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(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?
15 37 64	TRUST RECORDKEEPER	25464	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

LEAFHOUSE FINANCIAL ADVISORS LLC

6300 BRIDGE POINT PLWY BLDG 1 ST
AUSTIN, TX 78730

26-4311657

(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?
26 27 50	INVESTMENT PROFESSIONAL	12649	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
(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.	
(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 D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan PLANESENSE, INC. 401(K) PLAN		B Three-digit plan number (PN) ▶ 001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 PLANESENSE, INC.		D Employer Identification Number (EIN) 04-3161509

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)		
a Name of MTIA, CCT, PSA, or 103-12 IE: WLMNTR MDCAPVAL R1			
b Name of sponsor of entity listed in (a): NATIONWIDE			
c EIN-PN 20-0623152-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 106796	
a Name of MTIA, CCT, PSA, or 103-12 IE: WLMNTRLRDABT SMCAPGREQ II			
b Name of sponsor of entity listed in (a): NATIONWIDE			
c EIN-PN 38-4139856-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 637744	
a Name of MTIA, CCT, PSA, or 103-12 IE:			
b Name of sponsor of entity listed in (a):			
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:			
b Name of sponsor of entity listed in (a):			
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:			
b Name of sponsor of entity listed in (a):			
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:			
b Name of sponsor of entity listed in (a):			
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:			
b Name of sponsor of entity listed in (a):			
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	

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

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

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

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

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

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan PLANESENSE, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 PLANESENSE, INC.		
		D Employer Identification Number (EIN) 04-3161509

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	47016
(2) Participant contributions	1b(2)	0	113122
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	17013	42743
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	137902	137088
(9) Value of interest in common/collective trusts	1c(9)	692395	744720
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	18289369	25516880
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	2168915	2043623
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	21305594	28645192
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	0	111104
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	111104
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	21305594	28534088

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)	1338879	
(B) Participants	2a(1)(B)	3199985	
(C) Others (including rollovers)	2a(1)(C)	85692	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		4624556
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1887	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	9101	
(F) Other	2b(1)(F)	48042	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		59030
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	465885	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		465885
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		60207
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		3366426
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		8576104

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1195041	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1195041
f Corrective distributions (see instructions)	2f		114456
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)	25464	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	12649	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		38113
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1347610

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		7228494
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **BAKER, NEWMAN & NOYES LLC**

(2) EIN: **01-0494526**

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.)	☒	☐	237681
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	☐	☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	☐	☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	☐	☒	
e Was this plan covered by a fidelity bond?	☒	☐	500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	☐	☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	☐	☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	☐	☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒	☐	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	☐	☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	☐	☒	
l Has the plan failed to provide any benefit when due under the plan?	☐	☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	☐	☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	☐	☐	

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

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation		Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2023 This Form is Open to Public Inspection.	
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023					
A Name of plan PLANESENSE, INC. 401(K) PLAN				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 PLANESENSE, INC.				D Employer Identification Number (EIN) 04-3161509	
Part I Distributions					
All references to distributions relate only to payments of benefits during the plan year.					
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....				1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 31-4156830					
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.					
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year				3	
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)				6a	
b Enter the amount contributed by the employer to the plan for this plan year.....				6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)				6c	
If you completed line 6c, skip lines 8 and 9.					
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A					
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A					
Part III Amendments					
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ☐ Increase ☐ Decrease ☐ Both ☐ No					
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.					
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No					
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No					
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No					
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No					
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.				Schedule R (Form 5500) 2023 v. 230707	

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

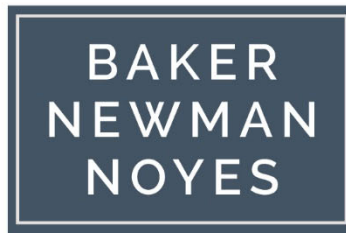
14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	14a	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	
15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	
16 Information with respect to any employers who withdrew from the plan during the preceding plan year:		
a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	
17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐		

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

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐	
19 If the total number of participants is 1,000 or more, complete lines (a) and (b):	
a Enter the percentage of plan assets held as: Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____% High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%	
b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets: ☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more	
20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.	
a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No	
b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:	
☐ Yes.	
☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.	
☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.	
☐ No. Other. Provide explanation. _____	

Part VII	IRS Compliance Questions
-----------------	---------------------------------

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No	
21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).	
☐ Design-based safe harbor method	
☐ "Prior year" ADP test	
☒ "Current year" ADP test	
☐ N/A	
22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter <u>06 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q702763A</u> .	



PlaneSense, Inc. 401(k) Plan

Financial Statements and
Supplemental Schedules

December 31, 2023 and 2022
With Independent Auditors' Report

Baker Newman & Noyes LLC
MAINE | MASSACHUSETTS | NEW HAMPSHIRE
800.244.7444 | www.bnn CPA.com



PLANESENSE, INC. 401(k) PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES

December 31, 2023 and 2022

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INDEPENDENT AUDITORS' REPORT

Administrative Committee and Participants
PlaneSense, Inc. 401(k) Plan

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

We have performed audits of the financial statements of PlaneSense, Inc. 401(k) Plan (the Plan), an employee benefit plan subject to the *Employee Retirement Income Security Act of 1974* (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, the related statement of changes in net assets available for benefits 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 Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

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

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter – Supplemental Schedules Required by ERISA

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

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

In our opinion:

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

Beck Neuman & Noyes LLC
Manchester, New Hampshire
October 1, 2024

PLANESENSE, INC. 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets:		
Investments, at fair value:		
Money market fund	\$ 42,743	\$ 17,013
Mutual funds	25,516,880	18,289,369
Collective trust funds	744,720	692,395
Investments, at contract value:		
Group annuity contract	<u>2,043,623</u>	<u>2,168,915</u>
 Total investments	 28,347,966	 21,167,692
 Receivables:		
Notes receivable from participants	137,088	137,902
Employer contributions receivable	47,016	—
Employee contributions receivable	<u>113,122</u>	<u>—</u>
 Total receivables	 <u>297,226</u>	 <u>137,902</u>
 Total assets	 28,645,192	 21,305,594
 Liabilities:		
Excess contributions payable	<u>111,104</u>	<u>—</u>
 Net assets available for benefits	 <u>\$28,534,088</u>	 <u>\$21,305,594</u>

See accompanying notes.

PLANESENSE, INC. 401(k) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Year Ended December 31, 2023

Additions to net assets attributed to:

Investment income:

Net appreciation in fair value of investments	\$ 3,413,984
Dividends and interest	<u>515,814</u>

Total investment income	3,929,798
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Interest income on notes receivable from participants	9,101
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Contributions:

Participant	3,088,881
Employer	1,338,879
Rollover	<u>85,692</u>

Total contributions	<u>4,513,452</u>
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Total additions	8,452,351
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Deductions from net assets attributed to:

Benefit payments	1,198,393
Administrative expenses	<u>25,464</u>

Total deductions	<u>1,223,857</u>
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Increase in net assets available for benefits	7,228,494
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Net assets available for benefits at beginning of year	<u>21,305,594</u>
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Net assets available for benefits at end of year	<u>\$28,534,088</u>
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See accompanying notes.

PLANESENSE, INC. 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

1. **Description of the Plan**

The following description of the PlaneSense, Inc. 401(k) Plan (the Plan) provides only general information. Reference should be made to the Plan Document and adoption agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution 401(k) plan sponsored by PlaneSense, Inc. (the Company) and was established effective January 1, 2000. The Plan is subject to the provisions of the *Employee Retirement Income Security Act of 1974* (ERISA).

Effective July 1, 2022, the Plan was amended and restated to operate under a non-standardized pre-approved basic plan document sponsored by DST Retirement Solutions, LLC (DST). There were no significant changes to the Plan as a result of this restatement. The Plan was further amended and restated effective July 1, 2023. The Plan was amended to allow participants to change their elective deferrals each pay period. Prior to the amendment, participants could change elective deferrals on the first day of each month.

Eligibility and Participation

An employee is eligible for participation in the Plan upon completion of three months of service and attainment of age 21. Employees who are not Puerto Rican residents or non-resident aliens are eligible to join the Plan. Employees can enroll on the date eligibility requirements were met.

Contributions

Participants may elect to contribute to the Plan up to 100% of their eligible compensation on a pre-tax or after-tax basis, subject to the limitations established by the Internal Revenue Service. Participants may elect to rollover distributions from other qualified retirement plans.

The Plan provides for a discretionary matching contribution equal to 50% of the first 10% of eligible compensation each pay period.

The Company may also elect to make discretionary nonelective employer contributions to the Plan which are allocated to participants based upon relative compensation, as defined in the Plan Document. No such contributions were made in 2023. Only participants employed by the Company and meeting the eligibility requirements as of the last day of the Plan year are eligible to receive these contributions.

Participants can direct the allocation of their accounts to any of the stipulated investment fund alternatives offered by the Plan.

Participants may change their investment options at any time during the year.

Contributions determined to be in excess of maximum contribution levels for certain participants are refunded in the subsequent Plan year. Excess contributions payable totaled \$111,104 at December 31, 2023. There were no excess contributions payable at December 31, 2022.

PLANESENSE, INC. 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

1. Description of the Plan (Continued)

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of (a) the Company's contributions and, (b) Plan earnings or losses, and charged with an allocation of administrative expenses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes Receivable from Participants

The Plan allows participants to borrow against their accounts. Such loans shall not exceed the lesser of \$50,000 or 50% of the participant's vested interest in their account. The Plan has established a minimum loan request of \$1,000 per loan. Loans can be for any purpose with a term not to exceed five years, unless it is for the purchase of a primary residence. Loans bear interest at the prime rate, plus 2%, as reported by the Wall Street Journal, at a fixed rate established on the inception date of the loan. A participant may have one loan outstanding at a time. As of December 31, 2023, the interest rates on outstanding loans ranged from 5.25% to 10.50% with various maturities through December 2028.

Vesting

Participants are immediately vested in their contributions. Employer contributions vest as follows:

For employees hired prior to January 1, 2019:

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than 2 years	0%
2 years or greater	100

For employees hired on or after January 1, 2019:

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than 3 years	0%
3 years or greater	100

Forfeitures of employer contributions can be used to offset administrative expenses of the Plan or to reduce future voluntary contributions of the Company. Forfeitures totaling \$1,272 were utilized during 2023. As of December 31, 2023 and 2022, the balance remaining in the forfeitures account was \$42,743 and \$17,013, respectively.

PLANESENSE, INC. 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

1. **Description of the Plan (Continued)**

Benefits

Upon death, disability, or retirement on or after age sixty-five, participants are entitled to a distribution of the balance of their accounts. Participants may also be entitled to a hardship withdrawal as determined in accordance with the Plan's provisions. Participants may also withdraw any part of their rollover contributions in the Plan, at any time and at any age. In addition, participants who have attained the age of 59 ½ may elect to withdraw all or part of their vested account balance from the Plan without penalty. The Plan provides for the direct rollover to an individual retirement account for balances greater than \$1,000 and not more than \$5,000, unless directed otherwise by the participant.

Plan Administration

The Company is the Plan's Administrator and has the authority to appoint person(s) or entities to carry out the operations of the Plan. Nationwide Trust Company, FSB (Nationwide) serves as the recordkeeper and trustee for the Plan. The Company pays substantially all administrative expenses of the Plan, except for certain administrative costs of mutual funds and loan and distribution processing fees which are paid by the Plan. In accordance with the fee agreement, certain fees incurred by the Plan for the investment management services are included in net appreciation in fair value of investments on the statement of changes in net assets available for benefits, as they are paid through revenue sharing, rather than a direct payment.

Plan Termination

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

2. **Accounting Policies**

Basis of Accounting

The accompanying financial statements are prepared using the accrual basis of accounting.

Investment Valuation and Income Recognition

Investments are reported at fair value (except for fully benefit-responsive investment contracts, which are stated at contract value). See note 6 for further discussion and disclosures related to fair value measurements. The Plan invests in the Nationwide Fixed Select Option which is a group annuity contract issued by Nationwide Life Insurance Company that is considered fully benefit-responsive. Contract value represents contributions made under the contract plus interest earned, less participant withdrawals and administrative expenses. Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on the accrual basis. Dividend income is recorded on the ex-dividend date. Net appreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

PLANESENSE, INC. 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

2. Accounting Policies (Continued)

Notes Receivable from Participants

Notes receivable are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned on an accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2023 or 2022. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be a distribution, the participant loan balance is reduced and a benefit payment is recorded.

Use of Estimates

The preparation of the Plan's financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities available for benefits at the date of the financial statements and the changes in net assets available for benefits during the reporting period and, when applicable, disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Risks and Uncertainties

The Plan provides for various investment options in a group annuity contract, money market funds, mutual funds and collective trust funds. Such funds invest in investment securities, which are exposed to various risks such as interest rate, market volatility, liquidity and credit risk, among others. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the value of investment securities in the near term would materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statement of changes in net assets available for benefits.

Contributions

Contributions from participants are recorded in the period in which payroll deductions are made. Employer matching contributions are recorded in the same period as the corresponding participant contributions.

Benefit Payments

Benefit payments are recorded when paid.

Subsequent Events

Events occurring after the date of the statements of net assets available for benefits are evaluated by management to determine whether such events should be recognized or disclosed in the financial statements. Management has evaluated subsequent events through October 1, 2024, which is the date the financial statements were available to be issued.

PLANESENSE, INC. 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

2. Accounting Policies (Continued)

The Plan was amended and restated, effective August 12, 2024, in order to implement certain *SECURE Act* and other regulatory changes. There were no significant changes to Plan operations as a result of this restatement.

3. Party-in-Interest Transactions

A portion of the Plan's assets are invested in mutual funds managed by Nationwide Fund Advisors and a group annuity contract managed by Nationwide Life Insurance Company, which are affiliates of the trustee of the Plan, therefore, these transactions qualify as party-in-interest transactions; however, they are exempt from the prohibited transactions rules under ERISA. In addition, loans to participants qualify as party-in-interest transactions. Direct administrative expenses charged to the Plan and paid to Nationwide and the Plan's financial advisors during 2024 totaled \$25,464.

4. Information Certified by the Trustee

The Plan Administrator has elected the method of compliance as permitted by ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information certified by Nationwide Trust Company, FSB, the trustee, except for comparing such information with the related information included in the Plan's financial statements and supplemental schedules. The Plan Administrator has obtained certifications from the trustee, Nationwide, as of December 31, 2023 and 2022 and for the year ended December 31, 2023, stating that the information provided to the Plan Administrator by the trustee is complete and accurate. Such information includes investments, at fair value and contract value, as of December 31, 2023, net appreciation in fair value of investments, interest and dividend income and investment transactions.

5. Fully Benefit-Responsive Investment Contract

For the Plan's fully benefit-responsive investment contract, there are no reserves against contract value for credit risk of the contract issuer or otherwise. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. As described in note 2, the Plan's investment in the guaranteed interest fund is reported at contract value, as determined by Nationwide Life Insurance Company. The guaranteed interest fund is a general account product with Nationwide Life Insurance Company. As such, there are not any specific securities in the general account that back the liabilities of this insurance product. The guaranteed interest fund pays interest at crediting rates that reset quarterly, which are announced in advance as outlined in the contract. Contract value represents deposits made to the contract, plus earnings at guaranteed crediting rates, less withdrawals and fees. Certain events may limit the ability of the Plan to transact at contract value with the issuer. In the event the Plan initiates a full withdrawal of the contract, distributions from the fund will be paid out in annual installments over a five year period. The Plan Administrator does not believe that any events that would limit the Plan's ability to transact at contract value with participants are probable of occurring. Nationwide Life Insurance Company requires a 90-day notice should the Plan choose to discontinue a contract. The contract does not specify a minimum guaranteed crediting rate.

PLANESENSE, INC. 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

6. Fair Value Measurements

Fair value is defined as the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability. In determining fair value, the Plan uses various methods including market, income, and cost approaches. Based on these approaches, the Plan often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated or generally unobservable inputs. The Plan utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the observability of the inputs used in the valuation techniques, the Plan is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active exchange markets that the Plan has the ability to access.

Level 2 – Inputs to the valuation method include:

- Quoted prices for similar assets or liabilities in active exchange 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; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

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

Money market and mutual funds: Valued at the closing price of the fund as reported in the active market in which the security is traded.

Collective trust funds: Valued at the net asset value of shares or units held by the Plan at year end, as determined by the fund managers, based upon quoted market prices of the underlying investments. These can be redeemed by participants daily at net asset value and there are no unfunded commitments at December 31, 2023.

PLANESENSE, INC. 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

6. Fair Value Measurements (Continued)

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023 and 2022, as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>2023</u>				
Money market fund	\$ 42,743	\$ —	\$ —	\$ 42,743
Mutual funds	<u>25,516,880</u>	<u>—</u>	<u>—</u>	<u>25,516,880</u>
Total investments, in fair value hierarchy	<u>\$25,559,623</u>	<u>\$ —</u>	<u>\$ —</u>	25,559,623
Investments measured at net asset value ^(a) :				
Collective trust funds				<u>744,720</u>
Total investments at fair value				<u>\$26,304,434</u>
<u>2022</u>				
Money market fund	\$ 17,013	\$ —	\$ —	\$ 17,013
Mutual funds	<u>18,289,369</u>	<u>—</u>	<u>—</u>	<u>18,289,369</u>
Total investments, in fair value hierarchy	<u>\$18,306,382</u>	<u>\$ —</u>	<u>\$ —</u>	18,306,382
Investments measured at net asset value ^(a) :				
Collective trust funds				<u>692,395</u>
Total investments at fair value				<u>\$18,998,777</u>

(a) In accordance with Financial Accounting Standards Board Accounting Standards Codification Topic 820, *Fair Value Measurements*, certain investments that are measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets available for benefits.

7. Tax Status

As discussed in note 1, the Plan adopted a non-standardized pre-approved plan sponsored by DST. The non-standardized pre-approved plan has received an opinion letter from the IRS as to the plan's qualified status, dated June 30, 2020. The opinion letter has been relied upon by this Plan. The Plan Administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code.

PLANESENSE, INC. 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

7. Tax Status (Continued)

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2023 and 2022, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

8. Reconciliation of Form 5500 to Financial Statements

Notes receivable from participants are reflected as a receivable on the statements of net assets available for benefits which differs from the Form 5500 presentation. On the Form 5500, notes receivable from participants are classified as investments under the caption “participant loans.”

9. Late Remittance of Participant Contributions

During 2023, the Plan was late in remitting certain participant contributions, including loan repayments, totaling \$237,681 within the timeframe required by the Department of Labor. The Company intends to correct the lost earnings as soon as possible.

PLANESENSE, INC. 401(k) PLAN

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Plan Sponsor ID #04-3161509
Plan #001

December 31, 2023

(a) <u>Lessor or Similar Party</u>	(c) Description of Investment Including Maturity Date, Rate of Interest, <u>Collateral Par or Maturity Value</u>	(e) Current <u>Value</u>
Money Market Fund: Federated Investors	Government Obligations Premier Fund	\$ 42,743
Mutual Funds:		
AllianceBernstein	AB Discovery Growth Fund Class I	4,001
AllianceBernstein	AB Global Bond Fund Class I	38,565
AllianceBernstein	AB Large Cap Growth Fund Class I	2,492,294
AllianceBernstein	AB Small Cap Growth Portfolio Advisor Class	3,890
American Century Investments	American Century Emerging Mkt R6	3,774
American Funds	American Funds New Wld R6	67,680
Avantis	U.S. Small Cap Value Fund	46,733
Avantis	U.S. Large Cap Value Fund	126,282
BlackRock Funds	High Yield Bond Portfolio Class K	43,686
BlackRock Funds	Mid-Cap Growth Equity Portfolio	1,076,354
BlackRock Funds	Strategic Income Opportunities Portfolio	5,413
BlackRock Funds	Total Return Fund Class K Shares	15,162
Columbia Funds	Select Large Cap Growth Fund	15,019
Diamond Hill	Mid Cap I	79,946
Dimensional Fund Advisors	Emerging Markets Core Equity Portfolio	117,218
Dimensional Fund Advisors	Global Real Estate Securities Portfolio	24,351
Dimensional Fund Advisors	Inflation-Protected Securities Portfolio	188,563
Dimensional Fund Advisors	Real Estate Securities Portfolio	126,848
Dimensional Fund Advisors	U.S. Large Cap Value Portfolio	19,320
Dimensional Fund Advisors	U.S. Targeted Value Portfolio	14,759
Dodge & Cox	International Stock Fund	147,839
Fidelity Investments	500 Index Fund	4,172,004
Fidelity Investments	Infl Prtct Bond Index	108,433
Fidelity Investments	Advisor Growth Opportunities	32,610
Fidelity Investments	International Index Fund	413,649
Fidelity Investments	Nsdq Cmpst Index	92,077
Fidelity Investments	Mid Cap Index Fund	1,668,877
Fidelity Investments	Small Cap Index Fund	1,031,825
Fidelity Investments	U.S. Bond Index Fund	77,436
Franklin Templeton	Franklin Small Cap Value Advanced Fund	754,652
Goldman Sachs	GQG Partners International Opportunities Fund	168,154
JPMorgan	Equity Income Class R5	133,918
JPMorgan	Large Cap Growth Fund Class R6	116,476

PLANESENSE, INC. 401(k) PLAN

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

Plan Sponsor ID #04-3161509
Plan #001

December 31, 2023

(a) <u>Lessor or Similar Party</u>	(b) Identity of Issue, Borrower, <u>Lessor or Similar Party</u>	(c) Description of Investment Including Maturity Date, Rate of Interest, <u>Collateral Par or Maturity Value</u>	(e) Current <u>Value</u>
	Mutual Funds (Continued):		
	Lord Abbett	Total Return Fund Class R5	\$ 9,026
	MFS Funds	Midcap Growth Fund R6	69,818
	MFS Funds	International Diversification Fund R4	1,497,320
	Morgan Stanley	Insight Fund Class I	26,571
	Morgan Stanley	Global Opportunity Portfolio Class I	4,543
	Morgan Stanley	Growth Portfolio Class I	4,479
*	Nationwide Fund Advisors	Investor Destinations Aggressive Fund Class R6	19,553
*	Nationwide Fund Advisors	Investor Destinations Conservative Fund Class R6	403,463
*	Nationwide Fund Advisors	Investor Destinations Moderate Fund Class R6	1,130,779
*	Nationwide Fund Advisors	Investor Destinations Moderately Aggressive Fund Class R6	901,053
*	Nationwide Fund Advisors	Investor Destinations Moderately Conservative Fund Class R6	139,214
*	Nationwide Fund Advisors	Loomis All Cap Growth Fund Class R6	140,019
	Nuveen Investment Funds	Small Cap Value Fund Class I	7,969
	PGIM Funds	Total Return Bond Fund – Class R6	53,838
	PIMCO Investments	Commodity Real Return Strategy Fund	63,529
	PIMCO Investments	Income Fund	569,800
	PIMCO Investments	Real Return Fund	41,980
	PIMCO Investments	StocksPlus Long Duration Fund	4,100
	Pioneer Investments	Bond Fund	813,740
	Pioneer Investments	Equity Inc	3,765
	Principal	Global Real Estate Securities Fund Class R-6	87,031
	Putnam	Large Cap Value	1,304,778
	T.Rowe Price	Multsctr Bond I	27,183
	T.Rowe Price	Retirement I 2055 Fund	6,854
	Vanguard Funds	500 Index Fund AS	2,334
	Vanguard Funds	Divd App Indx Adml	2,329
	Vanguard Funds	Divd Gr Inv	2,324
	Vanguard Funds	Energy Fund Admiral Shares	14,669
	Vanguard Funds	Explorer Fund Admiral Shares	43,208
	Vanguard Funds	Gr Index Adml	2,327
	Vanguard Funds	High-Yield Corporate Fund Admiral Shares	89,493
	Vanguard Funds	Intermediate-Term Bond Index Fund Admiral Shares	83,533
	Vanguard Funds	Mid-Cap Index Fund AS	27,529
	Vanguard Funds	Small Cap Index Fund AS	27,969

PLANESENSE, INC. 401(k) PLAN

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

Plan Sponsor ID #04-3161509
Plan #001

December 31, 2023

(a) <u>Lessor or Similar Party</u>	(b) Identity of Issue, Borrower, <u>Lessor or Similar Party</u>	(c) Description of Investment Including Maturity Date, Rate of Interest, <u>Collateral Par or Maturity Value</u>	(e) Current <u>Value</u>
	Mutual Funds (Continued):		
	Vanguard Funds	Target Retirement 2020 Fund Investor Shares	\$ 18,398
	Vanguard Funds	Target Retirement 2025 Fund Investor Shares	447,658
	Vanguard Funds	Target Retirement 2030 Fund Investor Shares	501,885
	Vanguard Funds	Target Retirement 2035 Fund Investor Shares	614,740
	Vanguard Funds	Target Retirement 2040 Fund Investor Shares	196,742
	Vanguard Funds	Target Retirement 2045 Fund Investor Shares	659,248
	Vanguard Funds	Target Retirement 2050 Fund Investor Shares	524,833
	Vanguard Funds	Target Retirement 2055 Fund Investor Shares	594,518
	Vanguard Funds	Target Retirement 2060 Fund Investor Shares	515,966
	Vanguard Funds	Target Retirement 2065 Fund Investor Shares	170,011
	Vanguard Funds	Target Retirement Income Fund	4,152
	Vanguard Funds	Total International Stock Index Fund Admiral Shares	54,969
	Vanguard Funds	Total Stock Market Index Fund Admiral Shares	150,907
	Victory Capital	RS Science and Technology Fund	4,155
	Virtus Investment Partners	AllianzGI Technology Fund	4,770
			<u>25,516,880</u>
	Collective Trust Funds:		
	Wilmington Trust	Lord Abbett Small Cap Growth Equity Trust II Class LH	637,744
	Wilmington Trust	Mid Cap Value Fund Fee Class R1	<u>106,976</u>
			744,720
	Group Annuity Contract:		
*	Nationwide Life Insurance Company	Fixed Select Option	2,043,623
*	Participant loans	Interest rates ranging from 5.25% – 10.50% secured by participant account balances	<u>137,088</u>
			<u>\$28,485,054</u>

* Indicates party-in-interest to the Plan.

Cost is not applicable since all funds are participant-directed.

The above information, except for participant loans, has been certified by Nationwide Trust Company, FSB, the trustee, as complete and accurate.

PLANESENSE, INC. 401(k) PLAN

SCHEDULE H, LINE 4a – SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

Plan Sponsor ID #04-3161509

Plan #001

For the Year Ended December 31, 2023

Plan Year	Participant Contributions Transferred Late to the Plan	<u>Total That Constitute Nonexempt Prohibited Transactions</u>			Total Fully Corrected Under VFCP and PTE 2002-51
		<u>Contributions Not Corrected</u>	<u>Contributions Corrected Outside VFCP</u>	<u>Contributions Pending Correction in VFCP</u>	
2023	\$237,681	\$237,681	\$ –	\$ –	\$ –

Late participant loan repayments are included: X Yes No

Schedule H, Line 4i
Schedule of Assets (Held At End of Year)

Name of Plan:

► PLANESENSE, INC. 401(K) PLAN

Employer Identification Number: ►

04-3161509

For plan year (beginning/ending): ►

01/01/2023-12/31/2023

Plan number: ► 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	AB DISC GR I	MUTUAL FUND		4001
	AB GLBL BD I	MUTUAL FUND		38565
	AB LGCAP GR I	MUTUAL FUND		2492294
	AB SMCAP GR ADV	MUTUAL FUND		3890
	VIRTUS ALLNZGI TECH INST	MUTUAL FUND		4770
	AMCENT EMRG MKT R6	MUTUAL FUND		3774
	AMFDS NEW WLD R6	MUTUAL FUND		67680
	BLACKROCK HIGH YIELD PORTFOLIO - CLASS K	MUTUAL FUND		43686
	BLKRK MDCAP GR EQ INST	MUTUAL FUND		1076354
	BLKRK STRAT INC OPPR I	MUTUAL FUND		5413
	BLKRK TTL RTN K	MUTUAL FUND		15162
	COL SEL LGCAP GR INST2	MUTUAL FUND		15019
	DFA EMRG MKT COR EQ INST	MUTUAL FUND		117218
	DFA GLBL REALEST SEC INST	MUTUAL FUND		24351
	DFA INFL PRCTCT SEC INST	MUTUAL FUND		188563
	DFA REALEST SEC	MUTUAL FUND		126848
	DFA US LGCAP VAL INST	MUTUAL FUND		19320
	DFA US TRGT VAL INST	MUTUAL FUND		14759
	DIAMOND HILL MDCAP I	MUTUAL FUND		79946
	DODGECOX INTL STK CLASS I	MUTUAL FUND		147839
	FID 500 INDX	MUTUAL FUND		4172004
	FID INFL PRCTCT BD INDX	MUTUAL FUND		108433
	FID INTL INDX	MUTUAL FUND		413649
	FID MDCAP INDX	MUTUAL FUND		1668877
	FID NSDQ CMPST INDX	MUTUAL FUND		92077
	FID SMCAP INDX	MUTUAL FUND		1031825
	FID US BD INDX	MUTUAL FUND		77436
	FIDADV GR OPPR INST	MUTUAL FUND		32610
	FNKLN SMCAP VAL ADV	MUTUAL FUND		754652
	GDMNSCS GQGPTNRINTLOPPR R6	MUTUAL FUND		168154
	JPM EQ INC R5	MUTUAL FUND		133918
	JPM LGCAP GR R6	MUTUAL FUND		116476
	LRDABT TTL RTN R5	MUTUAL FUND		9026
	MFS MDCAP GR R6	MUTUAL FUND		69818
	MS INSIGHT I	MUTUAL FUND		26571
	MSIF GLBL OPPR I	MUTUAL FUND		4543
	MSIF INST GR I	MUTUAL FUND		4479
	NUVN SMCAP VAL I	MUTUAL FUND		7969
	NW INV DEST AGGR R6	MUTUAL FUND		19553
	NW INV DEST CNSRV R6	MUTUAL FUND		403463
	NW INV DEST MOD AGGR R6	MUTUAL FUND		901053
	NW INV DEST MOD CNSRV R6	MUTUAL FUND		139214
	NW INV DEST MOD R6	MUTUAL FUND		1130779
	NW LOOMIS ALLCAP GR R6	MUTUAL FUND		140019
	PGIM TTL RTN BD R6	MUTUAL FUND		53838
	PIMCO INC INST	MUTUAL FUND		569800
	PIMCO REAL RTN INST	MUTUAL FUND		41980
	PIMCO STKPLUS LG DUR INST	MUTUAL FUND		4100
	PIMCOCOMDYREALRTNSTRATINST	MUTUAL FUND		63529
	PIONR BD Y	MUTUAL FUND		813740
	PIONR EQ INC Y	MUTUAL FUND		3765
	PRNCPL GLBL REALEST R6	MUTUAL FUND		87031
	PUTNAM LARGE CAP VALUE Y	MUTUAL FUND		1304778
	TROWE MULTSCTR BD I	MUTUAL FUND		27183
	TROWEPR RTRMT I 2055 I	MUTUAL FUND		6854
	VIC RS SCNCTECH Y	MUTUAL FUND		4155
	VNGRD 500 INDEX FD AS	MUTUAL FUND		2334
	VNGRD DIVD APP INDX ADML	MUTUAL FUND		2329
	VNGRD DIVD GR INV	MUTUAL FUND		2324
	VNGRD ENRGY ADML	MUTUAL FUND		14669
	VNGRD EXPLR ADML	MUTUAL FUND		43208
	VNGRD GR INDX ADML	MUTUAL FUND		2327
	VNGRD HI YLD CORP ADML	MUTUAL FUND		89493
	VNGRD INTMDTRM BD INDXADML	MUTUAL FUND		83533
	VNGRD MID-CAP IDX FD AS	MUTUAL FUND		27529
	VNGRD SM CAP INDX FD AS	MUTUAL FUND		27969
	VNGRD TRGT RTRMT 2020 INV	MUTUAL FUND		18398
	VNGRD TRGT RTRMT 2025 INV	MUTUAL FUND		447658
	VNGRD TRGT RTRMT 2030 INV	MUTUAL FUND		501885
	VNGRD TRGT RTRMT 2035 INV	MUTUAL FUND		614740
	VNGRD TRGT RTRMT 2040 INV	MUTUAL FUND		196742
	VNGRD TRGT RTRMT 2045 INV	MUTUAL FUND		659248
	VNGRD TRGT RTRMT 2050 INV	MUTUAL FUND		524833
	VNGRD TRGT RTRMT 2055 INV	MUTUAL FUND		594518
	VNGRD TRGT RTRMT 2060 INV	MUTUAL FUND		515966
	VNGRD TRGT RTRMT 2065 INV	MUTUAL FUND		170011
	VNGRD TRGT RTRMT INC	MUTUAL FUND		4152
	VNGRD TTL INTLSTKINDX ADML	MUTUAL FUND		54969
	VNGRD TTL STMKT INDX FD AS	MUTUAL FUND		150907
	AVNTS US SMCAP VAL INST	MUTUAL FUND		46733
	WLMNTRLRDABT SMCAPGREQ II	COLLECTIVE INVESTMENT FUND		637744
	WLMNTR MDCAPVAL R1	COLLECTIVE INVESTMENT FUND		106976
	MFS INTERNATIONAL DIVERSIFICATION FUND	MUTUAL FUND		1497320
	AVNTS US LGCAP VAL INST	MUTUAL FUND		126282
	NW FIXED SELECT OPTION	UNALLOCATED CONTRACT		2043623
	FED HRMS GOV OBLGTNS PRMR	MUTUAL FUND		42743
	PARTICIPANT LOANS	LOW-HIGH INTEREST RATE 5.25% - 10.50% MATURITY DATE 12/19/2028		137088