

<p style="text-align: center;">Form 5500</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p style="font-size: x-small;">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).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold;">2023</p> <hr/> <p style="font-weight: bold;">This Form is Open to Public Inspection</p>
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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 12/14/2023

A This return/report is for: a multiemployer plan a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan a DFE (specify) _____

B This return/report is: the first return/report the final return/report

an amended return/report a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. ▶

D Check box if filing under: Form 5558 automatic extension the DFVC program

special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>ALERT INNOVATION 401(K) PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>001</u></p>
<p>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) <u>ALERT INNOVATION INC.</u></p> <p><u>101 BILLERICA AVE</u> <u>BLDG 3</u> <u>NORTH BILLERICA, MA 01862</u></p>	<p>1c Effective date of plan <u>06/01/2017</u></p> <p>2b Employer Identification Number (EIN) <u>46-4100388</u></p> <p>2c Plan Sponsor's telephone number <u>978-505-4128</u></p> <p>2d Business code (see instructions) <u>333310</u></p>

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.	10/10/2024	DENNIS LABBE
	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 <input checked="" type="checkbox"/> 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	282
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)	0
	6a(2)	0
	6b	0
	6c	0
	6d	0
	6e	0
	6f	0
	6g(1)	282
	6g(2)	0
6h	0	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
 2G 2J 2K 2T 2E 3D 2R 2F

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)	9b Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

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

- b General Schedules**
- (1) **H** (Financial Information)
 - (2) **I** (Financial Information – Small Plan)
 - (3) **A** (Insurance Information) – Number Attached 0
 - (4) **C** (Service Provider Information)
 - (5) **D** (DFE/Participating Plan Information)
 - (6) **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 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 **12/14/2023**

A Name of plan ALERT INNOVATION 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ALERT INNOVATION INC.	D Employer Identification Number (EIN) 46-4100388	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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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)

ROYAL ALLIANCE ASSOCIATES, INC.

93-0987232

(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?
16	CONSULTANT	11667	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	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 <hr/> 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 12/14/2023

A Name of plan <u>ALERT INNOVATION 401(K) PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>ALERT INNOVATION INC.</u>	D Employer Identification Number (EIN) <u>46-4100388</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MID CAP GROWTH R1</u>	b Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST COMPANY</u>	c EIN-PN <u>38-4126247-549</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>CORE PLUS BOND R1</u>	b Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST COMPANY</u>	c EIN-PN <u>38-4116854-515</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>WT INTL STK FUND R1</u>	b Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST COMPANY</u>	c EIN-PN <u>82-2436292-342</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PUTN LARGE CP VAL R1</u>	b Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST COMPANY</u>	c EIN-PN <u>38-4065329-426</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>AC SMALL CAP VALUE</u>	b Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST COMPANY</u>	c EIN-PN <u>38-4097325-488</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LARGE CAP GRTH II R1</u>	b Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST COMPANY</u>	c EIN-PN <u>38-4139848-626</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>STABLE VALUE FUND R1</u>	b Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST COMPANY</u>	c EIN-PN <u>85-4031707-653</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>

a Name of MTIA, CCT, PSA, or 103-12 IE: WT EMERGING MKTS R1		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY		
c EIN-PN 86-1819869-672	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: INTERNATIONAL EQ R1		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY		
c EIN-PN 38-4139853-631	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/14/2023	
A Name of plan ALERT INNOVATION 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 ALERT INNOVATION INC.	D Employer Identification Number (EIN) 46-4100388

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	23987	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	89041	0
(9) Value of interest in common/collective trusts	1c(9)	681458	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	8404963	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	9199449	0
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	9199449	0

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)	5534	
(B) Participants	2a(1)(B)	0	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	2a(3)		5534
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	12	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	3	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		15
(2) Dividends:			
(A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	84	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1143	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)		1227
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		19172
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		374512
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		400460

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	9581619	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other.....	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		9581619
f Corrective distributions (see instructions).....	2f		1270
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		0
i Administrative expenses:			
(1) Salaries and allowances.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Recordkeeping fees.....	2i(3)	0	
(4) IQPA audit fees.....	2i(4)	0	
(5) Investment advisory and investment management fees.....	2i(5)	3779	
(6) Bank or trust company trustee/custodial fees.....	2i(6)	0	
(7) Actuarial fees.....	2i(7)	0	
(8) Legal fees.....	2i(8)	0	
(9) Valuation/appraisal fees.....	2i(9)	0	
(10) Other trustee fees and expenses.....	2i(10)	0	
(11) Other expenses.....	2i(11)	13241	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		17020
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		9599909

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-9199449
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan.....	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **KATZ NANNIS AND SOLOMON P.C.**

(2) EIN: **04-2887211**

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.)		X	
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.).....		X	
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.)		X	
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.).....		X	
e Was this plan covered by a fidelity bond?.....	X		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?		X	
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?		X	
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?.....		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....		X	
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.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
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.		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... Yes No
 If "Yes," enter the amount of any plan assets that reverted to the employer this year 0.

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning **01/01/2023** and ending **12/14/2023**

A Name of plan ALERT INNOVATION 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ALERT INNOVATION INC.	D Employer Identification Number (EIN) 46-4100388	

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-6568107</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input type="checkbox"/> No
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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.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
11 a Does the ESOP hold any preferred stock?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment)	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
c The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	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 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702438A.

Alert Innovation 401(k) Plan

Financial Statements

***For the Period from January 1, 2023 through
December 14, 2023***

(in liquidation)

Alert Innovation 401(k) Plan
Financial Statements
December 14, 2023
(in liquidation)
Contents

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Katz, Nannis + Solomon, PC
Certified Public Accountants

Independent Auditors' Report

To the Investment Committee and Plan Administrator of
Alert Innovation 401(k) Plan
Andover, Massachusetts

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

We have performed audits of the accompanying financial statements of Alert Innovation 401(k) 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 in liquidation available for benefits as of December 14, 2023 and December 31, 2022, and the related statement of changes in net assets in liquidation available for benefits for the period from January 1, 2023 through December 14, 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 Alert Innovation 401(k) Plan financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 14, 2023 and December 31, 2022, and for the period from January 1, 2023 through December 14, 2023, stating that the certified investment information, as described in Note C 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 financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 Alert Innovation 401(k) 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.

Emphasis of Matter

As discussed in Note A to the financial statements, the Board of Directors of the Plan Sponsor and Plan Administrator of Alert Innovation 401(k) Plan approved a plan of liquidation on October 4, 2022 and final liquidation was completed on December 14, 2023. As a result, Alert Innovation 401(k) Plan financial statements for the period from January 1, 2023 through December 14, 2023 and the year ended December 31, 2022 are presented on the liquidation basis of accounting. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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 generally accepted auditing standards 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 generally accepted auditing standards, 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 Alert Innovation 401(k) 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.

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

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

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

Katz, Nannis & Solomon, P.C.

Waltham, Massachusetts
October 9, 2024

Alert Innovation 401(k) Plan
Statements of Net Assets in Liquidation Available for Benefits
December 14, 2023 and December 31, 2022

	December 14, 2023	December 31, 2022
Assets		
Investments, at fair value	\$ -	\$ 9,110,408
Receivables		
Employer matching contributions receivable	-	5,534
Notes receivable from participants	-	89,041
Total Receivables	-	94,575
Total Assets	-	9,204,983
Liabilities		
Accrued expenses	-	17,020
Total Liabilities	-	17,020
Net Assets in Liquidation Available for Benefits	\$ -	\$ 9,187,963

See accompanying notes.

Alert Innovation 401(k) Plan
Statement of Changes in Net Assets in Liquidation Available for Benefits
For the Period From January 1, 2023 through December 14, 2023

Additions to Net Assets Attributed to	
Investment income	
Net appreciation in fair value of investments	\$ 393,684
Interest and dividends	1,239
Net Investment Income	394,923
Interest Income on Notes Receivable from Participants	3
Total Additions	394,926
Deductions from Net Assets Attributed to	
Benefits paid to participants	9,582,889
Total Deductions	9,582,889
Net Decrease in Net Assets in Liquidation Available for Benefits	(9,187,963)
Net assets in liquidation available for benefits, beginning of period	9,187,963
Net Assets in Liquidation Available for Benefits, End of Period	\$ -

See accompanying notes.

Alert Innovation 401(k) Plan
Notes to Financial Statements
December 14, 2023
(in liquidation)

A. Description of Plan

The following description of Alert Innovation 401(k) Plan (the “Plan”) provides only general information. A more complete description of the Plan's provisions is in the Plan document.

1. General - The Plan is a qualified defined contribution plan with a cash deferral arrangement covering all eligible employees (“participants”) of Alert Innovation, Inc. (the "Company"). The Plan was established on June 1, 2017 and is administered on the basis of the Plan year, which is the twelve month period commencing each January 1 and ending on December 31. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). Participants are offered a selection of investments for the placement of their contributions ("participant-directed"). The determination of the participant-directed funds made available to participants is made by the Plan's administrator.
2. Plan termination - In October 2022, the Company signed a definitive agreement to be acquired. In connection with the acquisition and contingent upon the closing, the Board of Directors of the Plan sponsor approved the termination of the Plan effective as of the last business day immediately preceding the closing. In connection with the closing, the Company resolved to terminate the Plan effective November 8, 2022 (the "Plan Termination Effective Date"). In accordance with Article 16 of the Plan document, the accounts of all affected participants will become non-forfeitable as of the Plan Termination Effective Date and will be distributed to participants as soon as administratively feasible after the Plan Termination Effective Date. All net assets in liquidation available for benefits were distributed to participants as of December 14, 2023.
3. Eligibility - Full-time employees are eligible to participate in the Plan upon reaching age eighteen. Part-time employees are eligible on the date they reach age twenty-one and have completed at least 1,000 hours of service during the twelve month period beginning on the employment commencement date and each twelve month period beginning on the anniversary of the employment commencement date. Participants are eligible for matching contributions when they make deferral contributions to the Plan. Participants are eligible to receive discretionary nonelective employer contributions if they are employed by the Company as of the last day of the plan year and complete at least 1,000 hours of service during the plan year.
4. Contributions - Participants may elect to defer up to seventy-five percent of their annual compensation as defined in the Plan, subject to maximum limits set by the Internal Revenue Code (“IRC”). Participants that have met requirement age of 50 or older may elect to defer additional amounts as catch-up contributions, subject to limits set by the IRC. Participants may also elect to defer a percentage of their after-tax compensation designated as roth contributions, subject to maximum limits set by the IRC. Participants may also contribute distributions from other qualified retirement plans (“Rollovers”).

As defined in the Plan, the Company will make a safe harbor matching contribution to eligible participants of 100% of the first 4% of compensation contributed to the Plan. A participant is eligible if they are an active participant during the plan year and make an eligible contribution. For the year ended December 31, 2022, the Company safe harbor employer contribution totaled \$1,667,210.

Alert Innovation 401(k) Plan
Notes to Financial Statements
December 14, 2023
(in liquidation)

A. Description of Plan (continued)

4. Contributions (continued) - The Company may make additional matching contributions in an amount equal to a percentage of the eligible contributions made by eligible participants during the plan year which may be limited to matching only contributions up to a specified percentage of compensation or limit the amount to a specified dollar amount. The Company may also make annual discretionary nonelective contributions allocated based on an eligible participant's compensation to the total compensation paid to all eligible participants for the plan year. The Company did not make additional matching or discretionary nonelective contributions to the Plan for the year ended December 31, 2022.

During the year ended December 31, 2022, the Company made corrective contributions related to a self-reported operational failure of excluding interns from participation in the Plan. Although the Company did not intend to offer interns an opportunity to participate, the Plan was not properly drafted to exclude them. In 2022, the Company voluntarily corrected this failure by funding the affected participant accounts a total of \$30,393 and reallocating forfeitures of \$2,583, which includes amounts for correction of the operational failure deferral contributions, matching contributions and lost earnings for the Plan years 2017 through 2022. The Company submitted an application to the IRS under the Voluntary Correction Program ("VCP") to correct certain operational failures that occurred during plan years 2017 through 2022. In May 2023, the Plan received a signed compliance statement from the IRS agreeing with the corrective actions and changes to administrative procedures by the Company.

Subsequent to the Plan Termination Effective Date in 2022, there were no employer contributions made to the Plan.

5. Vesting - Participants are immediately fully vested in their deferral contributions, roth contributions, rollover contributions, and employer matching and nonelective contributions, and any earnings thereon.
6. Forfeitures - Forfeitures may first be used to pay any administrative expenses, then to reduce future contributions by the Company. There were no unused forfeitures as of December 14, 2023. Unused forfeitures totaled \$12,917 as of December 31, 2022 which were used to pay administrative expenses during the period from January 1, 2023 through December 14, 2023.
7. Notes receivable from participants - Participants may borrow from their account a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of the vested balance of their account subject to certain IRC limitations. Participants may have two loans outstanding at any given time. Loans are to be repaid within five years, unless the loan is for a primary residence. Loans are secured by the remaining vested balance in the participant's account and bear interest at a rate commensurate with prevailing rates as determined by the plan administrator. Principal and interest are repaid through after-tax payroll deductions.

In accordance with Article 16 of the Plan document, notwithstanding the Plan Termination Effective Date, loan payments being made shall continue to be remitted to the Plan until the loan has been defaulted or distributed.

Alert Innovation 401(k) Plan
Notes to Financial Statements
December 14, 2023
(in liquidation)

A. Description of Plan (continued)

8. Payment of benefits - Upon termination of service, retirement, or disability, distributions under the Plan shall be paid through a single lump sum amount. The Plan also allows for hardship withdrawals, coronavirus CARES Act distributions, and in-service withdrawals upon the participant reaching age 59 ½ of all or a portion of a participant's vested account.
9. Participant accounts - Each participant's account is credited with (a) the participant's pre-tax elective deferrals, roth elective deferrals, and rollover contributions, (b) Company's safe harbor matching and nonelective contributions, and (c) the Plan's net investment earnings. Participant accounts are charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, or specific participant transactions, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Effective as of the Plan Termination Effective Date, all account balances will be rolled into a qualified plan or IRA or distributed in cash in a lump-sum as soon as administratively feasible. All distributions shall be made entire in the form of cash. All account balances were distributed to participants as of December 14, 2023.

10. Plan administration - The Company is the plan administrator and has the authority to appoint persons or entities to carry out the operations of the Plan. Fidelity Management Trust Company ("FMTC") is the Plan's trustee and Fidelity Workplace Services LLC provides recordkeeping services for the Plan.

B. Summary of Significant Accounting Policies

1. Basis of accounting - The accompanying financial statements are prepared in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP"). In connection with the termination of the Plan in 2022, the accounting basis was changed to the liquidation basis. The financial statements for the period from January 1, 2023 through December 14, 2023 and the year ended December 31, 2022 are presented on the liquidation basis of accounting. The liquidation basis of accounting presents assets at amounts expected to be realized in liquidation and liabilities at the amount expected to be paid. The Plan accrued estimated administrative costs of \$17,020 as of December 31, 2022 which were paid during the period from January 1, 2023 through December 14, 2023 when the liquidation was completed.
2. Use of estimates - The preparation of financial statements in conformity with U.S. GAAP requires Plan management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.
3. Investment valuation and income recognition - Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, see Note D. Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on the accrual basis.

Alert Innovation 401(k) Plan
Notes to Financial Statements
December 14, 2023
(in liquidation)

B. Summary of Significant Accounting Policies (continued)

3. Investment valuation and income recognition (continued) - Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments purchased and sold as well as held during the year.
4. Notes receivable from participants - Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.
5. Benefits paid - Benefits are recorded when paid.
6. Administrative expenses - Certain administrative expenses incurred in maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Investment related expenses, recordkeeping, and other plan administration expenses are paid by the Plan and are recorded in the net appreciation in fair value of investments and in administrative expenses.

C. Certified Investments

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements, including investments and notes receivable from participants held at December 14, 2023 and December 31, 2022, and net appreciation in fair value of investments, interest and dividends, and interest income on participants notes receivable for the period from January 1, 2023 through December 14, 2023, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by FMTC, the trustee of the Plan.

D. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

D. Fair Value Measurements (continued)

The three levels of the fair value hierarchy under Topic 820 are described as follows:

- Level 1 Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan can access at the measurement date.
- Level 2 Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:
- a. Quoted market prices for similar assets or liabilities in active markets.
 - b. Quoted prices for identical or similar assets or liabilities in inactive markets.
 - c. Inputs other than quoted prices that are observable for the asset or liability.
 - d. Inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- Level 3 Inputs that are unobservable inputs for the asset or liability.

The following is a description of the valuation methodologies used for assets measured at fair value:

Mutual funds - The fair value of mutual funds is based on quoted net asset values of the shares as reported by the fund. The mutual funds held by the Plan are open-end mutual funds registered with the U.S. Securities and Exchange Commission. The funds must publish their daily net asset value and transact at that price. The mutual funds held by the Plan are considered to be actively traded.

Self-directed brokerage accounts - The self-directed brokerage accounts held by the Plan primarily consist of investments in mutual funds, money markets, and common stocks that are valued on the basis of readily determinable market prices.

Stable value common collective trust fund - The stable value common collective trust fund is composed primarily of fully benefit-responsive investment contracts and is valued at the net asset value of the units of the collective trust. The net asset value is used as a practical expedient to estimate fair value. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the collective trust, the issuer reserves the right to require twelve months notification in order to ensure that the security liquidations will be carried out in an orderly business manner. The net asset value is typically based on the fair value of the underlying investments held by the fund.

Alert Innovation 401(k) Plan
Notes to Financial Statements
December 14, 2023
(in liquidation)

D. Fair Value Measurements (continued)

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

Assets at Fair Value as of December 31, 2022					
		<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$	9,080,937	\$ -	\$ -	\$ 9,080,937
Self-directed brokerage accounts		<u>8,429</u>	<u>-</u>	<u>-</u>	<u>8,429</u>
Total assets in the fair value hierarchy		<u>9,089,366</u>	<u>-</u>	<u>-</u>	<u>9,089,366</u>
Investments measured at net asset value (a)		<u>-</u>	<u>-</u>	<u>-</u>	<u>21,042</u>
Investments at fair value	\$	<u>9,089,366</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>9,110,408</u>

(a) In accordance with Subtopic 820-10, certain investments that were 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 statements of net assets available for benefits.

There were no investment assets as of December 14, 2023.

For the period from January 1, 2023 through December 14, 2023 and the year ended December 31, 2022, there were no transfers between Levels 1 and 2 and no transfers in or out of Level 3.

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2022. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

<u>December 31, 2022</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (if Currently Eligible)</u>	<u>Redemption Notice Period</u>
Stable value common collective trust fund	\$ 681,458	n/a	Daily	12 months

There were no investments for which fair value was measured using the net asset value as of December 14, 2023.

Alert Innovation 401(k) Plan
Notes to Financial Statements
December 14, 2023
(in liquidation)

E. Related Party and Party-In-Interest Transactions

Plan investments include mutual funds managed by FMTC, the trustee of the Plan, and therefore, these transactions qualify as party-in-interest transactions. Certain administrative fees related to the trustees' administration of the Plan are paid by the Plan.

Certain employees and officers of the Company, who may also be participants in the Plan, perform administrative services to the Plan at no cost to the Plan.

F. Tax Status

The IRS has determined and informed the Plan sponsor by a letter dated June 30, 2020, that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the advisory opinion, the plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and therefore, believe that the Plan is qualified, and the related trust is tax exempt.

U.S. GAAP requires the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain positions that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress.

G. Reconciliation of Financial Statements to Form 5500

Per the accompanying financial statements, there were no contributions and administrative expenses, and the net decrease in net assets in liquidation available for benefits totaled \$9,187,963 for the period from January 1, 2023 through December 14, 2023.

Per the form 5500, contributions totaled \$5,534, administrative expenses totaled \$17,020, and the net decrease in net assets available for benefits totaled \$9,199,449 for the period from January 1, 2023 through December 14, 2023. The reconciling amounts relate to employer matching contributions receivable of \$5,534 and accrued administrative expenses of \$17,020 as of and for the year ended December 31, 2022.

Per the accompanying financial statements, net assets in liquidation available for benefits totaled \$9,187,963 as of December 31, 2022.

Per the form 5500, net assets available for benefits totaled \$9,199,449 as of December 31, 2022. The reconciling amounts relate to employer matching contributions receivable of \$5,534 and accrued administrative expenses of \$17,020 as of December 31, 2022.

Alert Innovation 401(k) Plan
Notes to Financial Statements
December 14, 2023
(in liquidation)

H. Delinquent Contributions

As required by ERISA Section 2510.3-102, the Company is required to segregate and remit employee contributions to the Plan from its general assets as soon as the funds can be reasonably segregated. For the year ended December 31, 2022, there were pay periods in which contributions were not remitted on a timely basis. Contributions for these pay periods are considered a prohibited transaction. During 2022, the Company has funded the Plan including lost earnings from the delay in contributions.

I. Subsequent Events

The plan administrator has evaluated all subsequent events through October 9, 2024, the date the financial statements were available to be issued and noted no material subsequent events had occurred that would require recognition or disclosure in these financial statements.

Alert Innovation 401(k) Plan

Financial Statements

***For the Period from January 1, 2023 through
December 14, 2023***

(in liquidation)

Alert Innovation 401(k) Plan
Financial Statements
December 14, 2023
(in liquidation)
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Katz, Nannis + Solomon, PC
Certified Public Accountants

Independent Auditors' Report

To the Investment Committee and Plan Administrator of
Alert Innovation 401(k) Plan
Andover, Massachusetts

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

We have performed audits of the accompanying financial statements of Alert Innovation 401(k) 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 in liquidation available for benefits as of December 14, 2023 and December 31, 2022, and the related statement of changes in net assets in liquidation available for benefits for the period from January 1, 2023 through December 14, 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 Alert Innovation 401(k) Plan financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 14, 2023 and December 31, 2022, and for the period from January 1, 2023 through December 14, 2023, stating that the certified investment information, as described in Note C 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 financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 Alert Innovation 401(k) 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.

Emphasis of Matter

As discussed in Note A to the financial statements, the Board of Directors of the Plan Sponsor and Plan Administrator of Alert Innovation 401(k) Plan approved a plan of liquidation on October 4, 2022 and final liquidation was completed on December 14, 2023. As a result, Alert Innovation 401(k) Plan financial statements for the period from January 1, 2023 through December 14, 2023 and the year ended December 31, 2022 are presented on the liquidation basis of accounting. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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 generally accepted auditing standards 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 generally accepted auditing standards, 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 Alert Innovation 401(k) 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.

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

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

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

Katz, Nannis + Solomon, P.C.

Waltham, Massachusetts
October 9, 2024

Alert Innovation 401(k) Plan
Statements of Net Assets in Liquidation Available for Benefits
December 14, 2023 and December 31, 2022

	December 14, 2023	December 31, 2022
Assets		
Investments, at fair value	\$ -	\$ 9,110,408
Receivables		
Employer matching contributions receivable	-	5,534
Notes receivable from participants	-	89,041
Total Receivables	-	94,575
Total Assets	-	9,204,983
Liabilities		
Accrued expenses	-	17,020
Total Liabilities	-	17,020
Net Assets in Liquidation Available for Benefits	\$ -	\$ 9,187,963

See accompanying notes.

Alert Innovation 401(k) Plan
Statement of Changes in Net Assets in Liquidation Available for Benefits
For the Period From January 1, 2023 through December 14, 2023

Additions to Net Assets Attributed to	
Investment income	
Net appreciation in fair value of investments	\$ 393,684
Interest and dividends	1,239
<hr/>	
Net Investment Income	394,923
<hr/>	
Interest Income on Notes Receivable from Participants	3
<hr/>	
Total Additions	394,926
<hr/>	
Deductions from Net Assets Attributed to	
Benefits paid to participants	9,582,889
<hr/>	
Total Deductions	9,582,889
<hr/>	
Net Decrease in Net Assets in Liquidation Available for Benefits	(9,187,963)
<hr/>	
Net assets in liquidation available for benefits, beginning of period	9,187,963
<hr/>	
Net Assets in Liquidation Available for Benefits, End of Period	\$ -
<hr/>	

See accompanying notes.

Alert Innovation 401(k) Plan
Notes to Financial Statements
December 14, 2023
(in liquidation)

A. Description of Plan

The following description of Alert Innovation 401(k) Plan (the "Plan") provides only general information. A more complete description of the Plan's provisions is in the Plan document.

1. General - The Plan is a qualified defined contribution plan with a cash deferral arrangement covering all eligible employees ("participants") of Alert Innovation, Inc. (the "Company"). The Plan was established on June 1, 2017 and is administered on the basis of the Plan year, which is the twelve month period commencing each January 1 and ending on December 31. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). Participants are offered a selection of investments for the placement of their contributions ("participant-directed"). The determination of the participant-directed funds made available to participants is made by the Plan's administrator.
2. Plan termination - In October 2022, the Company signed a definitive agreement to be acquired. In connection with the acquisition and contingent upon the closing, the Board of Directors of the Plan sponsor approved the termination of the Plan effective as of the last business day immediately preceding the closing. In connection with the closing, the Company resolved to terminate the Plan effective November 8, 2022 (the "Plan Termination Effective Date"). In accordance with Article 16 of the Plan document, the accounts of all affected participants will become non-forfeitable as of the Plan Termination Effective Date and will be distributed to participants as soon as administratively feasible after the Plan Termination Effective Date. All net assets in liquidation available for benefits were distributed to participants as of December 14, 2023.
3. Eligibility - Full-time employees are eligible to participate in the Plan upon reaching age eighteen. Part-time employees are eligible on the date they reach age twenty-one and have completed at least 1,000 hours of service during the twelve month period beginning on the employment commencement date and each twelve month period beginning on the anniversary of the employment commencement date. Participants are eligible for matching contributions when they make deferral contributions to the Plan. Participants are eligible to receive discretionary nonelective employer contributions if they are employed by the Company as of the last day of the plan year and complete at least 1,000 hours of service during the plan year.
4. Contributions - Participants may elect to defer up to seventy-five percent of their annual compensation as defined in the Plan, subject to maximum limits set by the Internal Revenue Code ("IRC"). Participants that have met requirement age of 50 or older may elect to defer additional amounts as catch-up contributions, subject to limits set by the IRC. Participants may also elect to defer a percentage of their after-tax compensation designated as roth contributions, subject to maximum limits set by the IRC. Participants may also contribute distributions from other qualified retirement plans ("Rollovers").

As defined in the Plan, the Company will make a safe harbor matching contribution to eligible participants of 100% of the first 4% of compensation contributed to the Plan. A participant is eligible if they are an active participant during the plan year and make an eligible contribution. For the year ended December 31, 2022, the Company safe harbor employer contribution totaled \$1,667,210.

Alert Innovation 401(k) Plan
Notes to Financial Statements
December 14, 2023
(in liquidation)

A. Description of Plan (continued)

4. Contributions (continued) - The Company may make additional matching contributions in an amount equal to a percentage of the eligible contributions made by eligible participants during the plan year which may be limited to matching only contributions up to a specified percentage of compensation or limit the amount to a specified dollar amount. The Company may also make annual discretionary nonelective contributions allocated based on an eligible participant's compensation to the total compensation paid to all eligible participants for the plan year. The Company did not make additional matching or discretionary nonelective contributions to the Plan for the year ended December 31, 2022.

During the year ended December 31, 2022, the Company made corrective contributions related to a self-reported operational failure of excluding interns from participation in the Plan. Although the Company did not intend to offer interns an opportunity to participate, the Plan was not properly drafted to exclude them. In 2022, the Company voluntarily corrected this failure by funding the affected participant accounts a total of \$30,393 and reallocating forfeitures of \$2,583, which includes amounts for correction of the operational failure deferral contributions, matching contributions and lost earnings for the Plan years 2017 through 2022. The Company submitted an application to the IRS under the Voluntary Correction Program ("VCP") to correct certain operational failures that occurred during plan years 2017 through 2022. In May 2023, the Plan received a signed compliance statement from the IRS agreeing with the corrective actions and changes to administrative procedures by the Company.

Subsequent to the Plan Termination Effective Date in 2022, there were no employer contributions made to the Plan.

5. Vesting - Participants are immediately fully vested in their deferral contributions, roth contributions, rollover contributions, and employer matching and nonelective contributions, and any earnings thereon.
6. Forfeitures - Forfeitures may first be used to pay any administrative expenses, then to reduce future contributions by the Company. There were no unused forfeitures as of December 14, 2023. Unused forfeitures totaled \$12,917 as of December 31, 2022 which were used to pay administrative expenses during the period from January 1, 2023 through December 14, 2023.
7. Notes receivable from participants - Participants may borrow from their account a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of the vested balance of their account subject to certain IRC limitations. Participants may have two loans outstanding at any given time. Loans are to be repaid within five years, unless the loan is for a primary residence. Loans are secured by the remaining vested balance in the participant's account and bear interest at a rate commensurate with prevailing rates as determined by the plan administrator. Principal and interest are repaid through after-tax payroll deductions.

In accordance with Article 16 of the Plan document, notwithstanding the Plan Termination Effective Date, loan payments being made shall continue to be remitted to the Plan until the loan has been defaulted or distributed.

Alert Innovation 401(k) Plan
Notes to Financial Statements
December 14, 2023
(in liquidation)

A. Description of Plan (continued)

8. Payment of benefits - Upon termination of service, retirement, or disability, distributions under the Plan shall be paid through a single lump sum amount. The Plan also allows for hardship withdrawals, coronavirus CARES Act distributions, and in-service withdrawals upon the participant reaching age 59 ½ of all or a portion of a participant's vested account.
9. Participant accounts - Each participant's account is credited with (a) the participant's pre-tax elective deferrals, roth elective deferrals, and rollover contributions, (b) Company's safe harbor matching and nonelective contributions, and (c) the Plan's net investment earnings. Participant accounts are charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, or specific participant transactions, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Effective as of the Plan Termination Effective Date, all account balances will be rolled into a qualified plan or IRA or distributed in cash in a lump-sum as soon as administratively feasible. All distributions shall be made entire in the form of cash. All account balances were distributed to participants as of December 14, 2023.

10. Plan administration - The Company is the plan administrator and has the authority to appoint persons or entities to carry out the operations of the Plan. Fidelity Management Trust Company ("FMTC") is the Plan's trustee and Fidelity Workplace Services LLC provides recordkeeping services for the Plan.

B. Summary of Significant Accounting Policies

1. Basis of accounting - The accompanying financial statements are prepared in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP"). In connection with the termination of the Plan in 2022, the accounting basis was changed to the liquidation basis. The financial statements for the period from January 1, 2023 through December 14, 2023 and the year ended December 31, 2022 are presented on the liquidation basis of accounting. The liquidation basis of accounting presents assets at amounts expected to be realized in liquidation and liabilities at the amount expected to be paid. The Plan accrued estimated administrative costs of \$17,020 as of December 31, 2022 which were paid during the period from January 1, 2023 through December 14, 2023 when the liquidation was completed.
2. Use of estimates - The preparation of financial statements in conformity with U.S. GAAP requires Plan management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.
3. Investment valuation and income recognition - Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, see Note D. Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on the accrual basis.

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B. Summary of Significant Accounting Policies (continued)

3. Investment valuation and income recognition (continued) - Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments purchased and sold as well as held during the year.
4. Notes receivable from participants - Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.
5. Benefits paid - Benefits are recorded when paid.
6. Administrative expenses - Certain administrative expenses incurred in maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Investment related expenses, recordkeeping, and other plan administration expenses are paid by the Plan and are recorded in the net appreciation in fair value of investments and in administrative expenses.

C. Certified Investments

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements, including investments and notes receivable from participants held at December 14, 2023 and December 31, 2022, and net appreciation in fair value of investments, interest and dividends, and interest income on participants notes receivable for the period from January 1, 2023 through December 14, 2023, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by FMTC, the trustee of the Plan.

D. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

D. Fair Value Measurements (continued)

The three levels of the fair value hierarchy under Topic 820 are described as follows:

- Level 1 Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan can access at the measurement date.
- Level 2 Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:
- a. Quoted market prices for similar assets or liabilities in active markets.
 - b. Quoted prices for identical or similar assets or liabilities in inactive markets.
 - c. Inputs other than quoted prices that are observable for the asset or liability.
 - d. Inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- Level 3 Inputs that are unobservable inputs for the asset or liability.

The following is a description of the valuation methodologies used for assets measured at fair value:

Mutual funds - The fair value of mutual funds is based on quoted net asset values of the shares as reported by the fund. The mutual funds held by the Plan are open-end mutual funds registered with the U.S. Securities and Exchange Commission. The funds must publish their daily net asset value and transact at that price. The mutual funds held by the Plan are considered to be actively traded.

Self-directed brokerage accounts - The self-directed brokerage accounts held by the Plan primarily consist of investments in mutual funds, money markets, and common stocks that are valued on the basis of readily determinable market prices.

Stable value common collective trust fund - The stable value common collective trust fund is composed primarily of fully benefit-responsive investment contracts and is valued at the net asset value of the units of the collective trust. The net asset value is used as a practical expedient to estimate fair value. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the collective trust, the issuer reserves the right to require twelve months notification in order to ensure that the security liquidations will be carried out in an orderly business manner. The net asset value is typically based on the fair value of the underlying investments held by the fund.

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D. Fair Value Measurements (continued)

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

Assets at Fair Value as of December 31, 2022								
		<u>Level 1</u>		<u>Level 2</u>		<u>Level 3</u>		<u>Total</u>
Mutual funds	\$	9,080,937	\$	-	\$	-	\$	9,080,937
Self-directed brokerage accounts		<u>8,429</u>		<u>-</u>		<u>-</u>		<u>8,429</u>
Total assets in the fair value hierarchy		<u>9,089,366</u>		<u>-</u>		<u>-</u>		<u>9,089,366</u>
Investments measured at net asset value (a)		<u>-</u>		<u>-</u>		<u>-</u>		<u>21,042</u>
Investments at fair value	\$	<u>9,089,366</u>	\$	<u>-</u>	\$	<u>-</u>	\$	<u>9,110,408</u>

(a) In accordance with Subtopic 820-10, certain investments that were 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 statements of net assets available for benefits.

There were no investment assets as of December 14, 2023.

For the period from January 1, 2023 through December 14, 2023 and the year ended December 31, 2022, there were no transfers between Levels 1 and 2 and no transfers in or out of Level 3.

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2022. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

<u>December 31, 2022</u>		<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (if Currently Eligible)</u>	<u>Redemption Notice Period</u>
Stable value common collective trust fund	\$	681,458	n/a	Daily	12 months

There were no investments for which fair value was measured using the net asset value as of December 14, 2023.

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E. Related Party and Party-In-Interest Transactions

Plan investments include mutual funds managed by FMTC, the trustee of the Plan, and therefore, these transactions qualify as party-in-interest transactions. Certain administrative fees related to the trustees' administration of the Plan are paid by the Plan.

Certain employees and officers of the Company, who may also be participants in the Plan, perform administrative services to the Plan at no cost to the Plan.

F. Tax Status

The IRS has determined and informed the Plan sponsor by a letter dated June 30, 2020, that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the advisory opinion, the plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and therefore, believe that the Plan is qualified, and the related trust is tax exempt.

U.S. GAAP requires the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain positions that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress.

G. Reconciliation of Financial Statements to Form 5500

Per the accompanying financial statements, there were no contributions and administrative expenses, and the net decrease in net assets in liquidation available for benefits totaled \$9,187,963 for the period from January 1, 2023 through December 14, 2023.

Per the form 5500, contributions totaled \$5,534, administrative expenses totaled \$17,020, and the net decrease in net assets available for benefits totaled \$9,199,449 for the period from January 1, 2023 through December 14, 2023. The reconciling amounts relate to employer matching contributions receivable of \$5,534 and accrued administrative expenses of \$17,020 as of and for the year ended December 31, 2022.

Per the accompanying financial statements, net assets in liquidation available for benefits totaled \$9,187,963 as of December 31, 2022.

Per the form 5500, net assets available for benefits totaled \$9,199,449 as of December 31, 2022. The reconciling amounts relate to employer matching contributions receivable of \$5,534 and accrued administrative expenses of \$17,020 as of December 31, 2022.

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H. Delinquent Contributions

As required by ERISA Section 2510.3-102, the Company is required to segregate and remit employee contributions to the Plan from its general assets as soon as the funds can be reasonably segregated. For the year ended December 31, 2022, there were pay periods in which contributions were not remitted on a timely basis. Contributions for these pay periods are considered a prohibited transaction. During 2022, the Company has funded the Plan including lost earnings from the delay in contributions.

I. Subsequent Events

The plan administrator has evaluated all subsequent events through October 9, 2024, the date the financial statements were available to be issued and noted no material subsequent events had occurred that would require recognition or disclosure in these financial statements.