

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____ ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan VESERIS 401(K) SAVINGS PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 05/18/2020
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) ES OPCO USA LLC 10800 PECAN PARK BLVD, SUITE 300 AUSTIN, TX 78750
2b	Employer Identification Number (EIN) 84-3689531
2c	Plan Sponsor's telephone number 512-721-3948
2d	Business code (see instructions) 561710

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.	10/14/2024	REBEKAH ADAMS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 473
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) 450 6a(2) 376 6b 1 6c 94 6d 471 6e 0 6f 471 6g(1) 339 6g(2) 418 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:

2E 2F 2T 3B 2S 2G 2J 2K 3D

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

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

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

Receipt Confirmation Code _____

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

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan VESERIS 401(K) SAVINGS PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ES OPCO USA LLC	D Employer Identification Number (EIN) 84-3689531	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. ☒ Yes ☐ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

STRATEGIC ADVISORS, INC.

04-2654524

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	16902	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	6719	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

(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 ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP DIVERS MDCP GR - T. ROWE PRICE 52-2269240	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan VESERIS 401(K) SAVINGS PLAN	B Three-digit plan number (PN) ▶	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 ES OPCO USA LLC	D Employer Identification Number (EIN) 84-3689531	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)		
a Name of MTIA, CCT, PSA, or 103-12 IE: PUTN LG CP VAL TR I			
b Name of sponsor of entity listed in (a): STATE STREET BANK & TRUST COMPANY			
c EIN-PN 82-3639536-226	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: MIP II CL 1			
b Name of sponsor of entity listed in (a): FIDELITY MANAGEMENT TRUST COMPANY			
c EIN-PN 04-3022712-025	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1424149	
a Name of MTIA, CCT, PSA, or 103-12 IE: PUTN LG CP VAL TR I			
b Name of sponsor of entity listed in (a): PUTNAM FIDUCIARY TRUST COMPANY			
c EIN-PN 82-3639536-275	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 695864	
a Name of MTIA, CCT, PSA, or 103-12 IE: GG METLIFE STAB VAL			
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY			
c EIN-PN 26-0142858-094	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2163588	
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
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code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

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

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

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

A Name of plan VESERIS 401(K) SAVINGS PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 ES OPCO USA LLC	D Employer Identification Number (EIN) 84-3689531

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	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)	646183	813407
(9) Value of interest in common/collective trusts	1c(9)	5335549	4283601
(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)	40937264	48474098
(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	46918996	53571106
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	46918996	53571106

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)	1029722	
(B) Participants	2a(1)(B)	2205858	
(C) Others (including rollovers)	2a(1)(C)	487125	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		3722705
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(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)	43309	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		43309
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1033314	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1033314
(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)		135326
(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)		6647349
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		11582003

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4896560	
(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)		4896560
f Corrective distributions (see instructions)	2f		9712
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)	6719	
(4) IQPA audit fees.....	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	16902	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	0	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		23621
j Total expenses. Add all expense amounts in column (b) and enter total	2j		4929893

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		6652110
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: **BDO USA, P.C.**

(2) EIN: **13-5381590**

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.)	☒	☐	626425
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	☐	☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	☐	☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	☐	☒	
e Was this plan covered by a fidelity bond?	☒	☐	3000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	☐	☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	☐	☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	☐	☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒	☐	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	☐	☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	☐	☒	
l Has the plan failed to provide any benefit when due under the plan?	☐	☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	☐	☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	☐	☒	

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

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

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

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

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

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

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan VESERIS 401(K) SAVINGS PLAN	B Three-digit plan number (PN) ▶ 001	
C Plan sponsor's name as shown on line 2a of Form 5500 ES OPCO USA LLC	D Employer Identification Number (EIN) 84-3689531	

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

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

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

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
---------	--

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No	
21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).	
☒ Design-based safe harbor method	
☐ "Prior year" ADP test	
☒ "Current year" ADP test	
☐ N/A	
22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter <u>06 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q702438A</u> .	

Veseris 401(k) Savings Plan

**Financial Statements and
ERISA-Required Supplemental Schedules
As of December 31, 2023 and 2022 and
for the Year Ended December 31, 2023**

The report accompanying these financial statements was issued by
BDO USA, P.C., a Virginia professional corporation, and the U.S. member
of BDO International Limited, a UK company limited by guarantee.

BDO

Veseris 401(k) Savings Plan

Financial Statements and ERISA-Required Supplemental Schedules
As of December 31, 2023 and 2022 and for the Year Ended December 31, 2023

Veseris 401(k) Savings Plan

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Independent Auditor's Report

The Plan Administrator
Veseris 401(k) Savings Plan
Austin, Texas

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

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

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA Section 103(a)(3)(C) audit). 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 (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained a certification from a qualified institution as of December 31, 2023, and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

BDO USA, P.C., a Virginia professional corporation, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.



Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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



In performing an audit in accordance with GAAS, we:

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

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

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

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental Schedule H (Form 5500), Line 4a - Schedule of Delinquent Participant Contributions and Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year) are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial



statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

BDO USA, P.C.

October 14, 2024

Financial Statements

Veseris 401(k) Savings Plan

Statements of Net Assets Available for Benefits

<u>December 31,</u>	<u>2023</u>	<u>2022</u>
Assets		
Investments, at fair value	\$ 52,757,699	\$ 46,272,813
Receivables:		
Notes receivable from participants	813,407	646,183
Qualified non-elective contributions	626,425	-
Total Receivables	1,439,832	646,183
Net Assets Available for Benefits	\$ 54,197,531	\$ 46,918,996

See accompanying notes to financial statements.

Veseris 401(k) Savings Plan

Statement of Changes in Net Assets Available for Benefits

Year ended December 31, 2023

Additions

Investment income:

Net appreciation in fair value of investments \$ 6,782,675

Interest and dividend income 1,033,314

Total Investment Income 7,815,989

Interest income on notes receivable from participants 43,309

Contributions:

Participant 2,205,858

Employer 1,029,722

Qualified non-elective contributions 626,425

Rollovers 487,125

Total Contributions 4,349,130

Total Additions 12,208,428

Deductions

Benefits paid to participants 4,906,272

Plan expenses 23,621

Total Deductions 4,929,893

Net Increase 7,278,535

Net Assets Available for Benefits, beginning of year 46,918,996

Net Assets Available for Benefits, end of year \$ 54,197,531

See accompanying notes to financial statements.

Veseris 401(k) Savings Plan

Notes to Financial Statements

1. Description of the Plan

The following description of the Veseris 401(k) Savings Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan was adopted effective May 18, 2020, by ES OPCO USA, LLC (the Company or Employer). The Plan is a contributory defined contribution plan covering all eligible employees of the Company. The Plan is designed to comply with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 as amended (ERISA), and the Internal Revenue Code (IRC).

Trustee and Administration of the Plan

The trustee and recordkeeper of the Plan is Fidelity Management Trust Company (Fidelity or Trustee). The administrator of the Plan is the Company. The Trustee holds all assets of the Plan in accordance with the service provider contract with the Company. The Company determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Eligibility

All employees are eligible to participate unless they are covered by a collective bargaining agreement, leased employees, nonresident aliens, or temporary employees.

Participant Contributions

Participants may elect to contribute up to 75% of their annual compensation as defined in the Plan. Participant contributions may be designated as pretax or after-tax Roth contributions. Contributions are subject to limitations on annual additions and other limitations imposed by the IRC. Eligible participants may make a rollover contribution to the Plan from a prior employer's qualified plan.

Participants who are eligible to make salary deferral contributions under the Plan and have attained age 50 before the close of the Plan year may make catch-up contributions in accordance with, and subject to the limitations imposed by, the IRC.

This Plan also contains an automatic enrollment feature. Employees are subject to automatic enrollment and have 30 days after their hire date to enroll or decline participation in the Plan. On the first day of the month following the 30th day of employment, they will be automatically enrolled in the Plan with a 6.00% deferral rate.

Employer Contributions

The Company makes safe harbor matching contributions of 100% of participant's elective salary deferrals up to 4% of the participant's eligible compensation. The Company may also make a discretionary profit-sharing contribution to the Plan. The Company did not make a discretionary profit-sharing contribution for the year ended December 31, 2023.

Veseris 401(k) Savings Plan

Notes to Financial Statements

Qualified Non-Elective Contributions

The Plan includes qualified non-elective contributions (QNECs), which are contributions made by the Employer to satisfy certain nondiscrimination requirements. During the year ended December 31, 2023, it was discovered that certain of the Plan's provisions were not properly applied in the daily operation of the Plan. The auto-enrollment feature of the Plan did not function as intended. As a result, eligible participants who should have been automatically enrolled in the Plan were not enrolled. The Plan Administrator determined the affected participants and calculated the QNEC inclusive of earnings through the date of correction, for deposit into the Plan to make the affected participants and the Plan whole. As of the reporting date, QNECs receivable amounted to \$626,425 (see Note 9). These contributions are expected to be received within the next fiscal period.

Participant Accounts

Each participant's account is credited with the participant's contributions, and employer's contributions and earnings or losses, and may be charged with certain administrative expenses. Plan earnings or losses are applied to a participant's account balance based on the investment experience of the funds held and the number of shares owned in each fund by the participant.

Vesting

Participants vest immediately in their individual deferral and rollover contributions, Employer safe harbor contributions, and actual earnings thereon. Employer's discretionary contributions vest according to a three-year cliff vesting schedule.

Participants become fully vested in the event of retirement, death, total disability, or Plan termination.

Payment of Benefits

The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance. Withdrawals from the Plan may also be made upon circumstances of financial hardship, in accordance with provisions specified in the Plan. Upon death, disability, or retirement, a participant may elect to receive a lump-sum amount, a direct rollover to an eligible retirement plan, installments over a specified period of time, or a combination of a lump-sum cash payment and a direct rollover to an eligible retirement plan. Upon termination of employment, a participant may elect a lump-sum distribution or rollover to an eligible retirement plan. For terminated participants with vested balances greater than \$1,000, but less than \$5,000, their vested balance will be rolled into an Individual Retirement Account with Fidelity unless otherwise elected.

Participants who have reached age 70½ and separate from service are required to begin taking a portion of their balance out of the Plan each year. If a participant is a 5% owner of the Plan sponsor, they are required to begin taking payments at age 70½ even if they are still employed.

Forfeitures

Any forfeitures occurring during a Plan year may be used to pay administrative expenses under the Plan at any time, if directed by the administrator. Except as provided otherwise in the Adoption Agreement, any forfeitures not used to pay administrative expenses under the Plan shall be applied to reduce the contributions of the Employer for the immediately following Plan year. In 2023, no

Veseris 401(k) Savings Plan

Notes to Financial Statements

forfeited balances were used to reduce Employer contributions. At December 31, 2023, unallocated forfeitures amounted to \$2,634.

Notes Receivable from Participants

Participants are permitted to borrow a minimum of \$1,000 of their vested benefits under the Plan. Participants may borrow up to a maximum equal to the lesser of 50% of their vested account balance or \$50,000, reduced by the highest outstanding loan balance in their account during the prior 12-month period. Loans are secured by the participant's account and bear an interest rate at prime rate plus 1% or at local prevailing rates as determined by the Plan Administrator, which would be made under similar circumstances and is fixed for the term of the loan. The notes are repaid ratably through payroll deductions over a period of five years or less, unless used to purchase a principal residence. These loans are subject to certain restrictions as defined by the Plan Document and applicable restrictions under the IRC.

2. Summary of Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates

The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by its custodians. See Note 4 for a discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus accrued unpaid interest. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be in default, the participant loan balance is reduced, and a benefit payment is recorded.

Veseris 401(k) Savings Plan

Notes to Financial Statements

Payment of Benefits

Benefits paid to participants are recorded as a reduction of net assets available for benefits when paid.

Administrative Expenses

Administrative expenses are generally paid by the Employer. However, the Plan may pay transaction fees, which are allocated to the specific participants initiating the transactions.

3. Certified Investment Information

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments and notes receivable from participants held at December 31, 2023 and 2022, and net appreciation in fair value of investments, interest and dividend income, and interest income on notes receivable from participants for the year ended December 31, 2023, was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity, a qualified institution.

4. Fair Value Measurements

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

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

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in inactive markets.
- Inputs other than quoted prices that are observable for the asset or liability.
- Inputs that are derived principally from, or corroborated by, observable market data by correlation or other means.

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

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

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Veseris 401(k) Savings Plan

Notes to Financial Statements

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

Mutual Funds - The fair value of mutual fund investments is determined by obtaining quoted prices on nationally recognized securities exchanges (Level 1 inputs).

Common Collective Trusts - The fair value of participation units held in collective trusts is based on the net asset values (NAV) reported by the fund managers as of the financial statement dates and recent transaction prices. The common collective trusts provide for daily redemptions by the Plan at reported NAVs per share, with no advance notice requirement.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments measured at fair value on a recurring basis:

December 31, 2023

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 48,474,098	\$ -	\$ -	\$ 48,474,098
Investments, measured at NAV*				4,283,601
Total Investments, at fair value				\$ 52,757,699

December 31, 2022

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 40,937,264	\$ -	\$ -	\$ 40,937,264
Investments, measured at NAV*				5,335,549
Total Investments, at fair value				\$ 46,272,813

* In accordance with Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) as a practical expedient 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.

Investments Measured Using the NAV per Share Practical Expedient

The following tables summarize investments for which fair value is measured using the NAV per share practical expedient as of December 31, 2023 and 2022. There are no participant redemption restrictions for this investment; the redemption notice period is applicable only to the Plan.

December 31, 2023

	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Investment type:				
Common collective trusts	\$ 4,283,601	None	Daily	None

Veseris 401(k) Savings Plan

Notes to Financial Statements

December 31, 2022

	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Investment type:				
Common collective trusts	\$ 5,335,549	None	Daily	None

5. Related Party and Party-in-Interest Transactions

Parties-in-interest are defined under the Department of Labor's regulations as any fiduciary of the Plan, any party rendering services to the Plan, the Employer, and certain others. As such, transactions conducted by the Trustee and its affiliates qualify as party-in-interest transactions.

6. Risks and Uncertainties

The Plan holds various investment securities. Investment securities, in general, are exposed to various risks, such as interest rate risk, credit risk, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements and participant account balances.

7. Plan Termination

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event that the Plan is terminated, participants would become fully vested in their accounts.

8. Tax Status

The Internal Revenue Service (IRS) has determined and informed the Plan by a letter dated June 30, 2020 that the Plan and related trust were designed in accordance with the applicable sections of the IRC. The Plan sponsor is responsible for reviewing the annual Required Amendments List issued by the IRS for individually designed plans to retain qualified tax status. Plan management believes that the Plan and the related trust are currently designed and operated in compliance with the applicable requirements of the IRC and continue to be tax-exempt.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no IRS examinations for any tax periods in progress.

9. Delinquent Participant Contributions

During the Plan year ended December 31, 2023, participant contributions totaling \$626,425 were not remitted to the Plan within the period prescribed by Department of Labor regulations. These transactions constitute non-exempt party-in-interest transactions or prohibited transactions as defined by ERISA. The Employer has corrected these transactions and is in the process of remitting the related lost earnings.

Veseris 401(k) Savings Plan

Notes to Financial Statements

10. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

<i>December 31,</i>	<i>2023</i>	<i>2022</i>
Net Assets Available for Benefits, per the financial statements	\$ 54,197,531	\$ 46,918,996
Less: QNEC receivable	(626,425)	-
Net Assets Available for Benefits, per Form 5500	\$ 53,571,106	\$ 46,918,996

The following is a reconciliation of net change in net assets per the financial statements to the Form 5500:

<i>Year ended December 31,</i>	<i>2023</i>
Net Increase in Net Assets Available for Benefits, per the financial statements	\$ 7,278,535
Less: QNEC receivable	(626,425)
Net Increase, per Form 5500	\$ 6,652,110

11. Subsequent Events

The Plan has evaluated subsequent events through December 31, 2023, and through October 14, 2024, the date the financial statements were available to be issued.

ERISA-Required Supplemental Schedules

Veseris 401(k) Savings Plan

Schedule H (Form 5500), Line 4a - Schedule of Delinquent Participant Contributions

EIN: 84-3689531

Plan Number: 001

Year ended December 31, 2023

Participant Contributions Transferred Late to Plan	Total That Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP* and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP*	Contributions Pending Correction in VFCP*	
Check here if late participant loan repayments are included: ☐				
2023	\$ -	\$ -	\$ 626,425	\$ -

* Voluntary Fiduciary Correction Program (DOL).

** Prohibited Transaction Exemption (DOL).

Veseris 401(k) Savings Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)
 EIN: 84-3689531 Plan Number: 001

December 31, 2023

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value	
Mutual Funds				
* Fidelity Investments	Fidelity 500 Index Fund	**	\$ 14,178,222	
* Fidelity Investments	Fidelity Freedom Index 2030 Fund	**	6,715,611	
* Fidelity Investments	Fidelity Freedom Index 2035 Fund	**	5,097,079	
* Fidelity Investments	Fidelity Freedom Index 2040 Fund	**	3,458,669	
BlackRock	BlackRock CoreAlpha Bond Fund Class K	**	2,332,193	
* Fidelity Investments	Fidelity Freedom Index 2045 Fund	**	2,300,942	
* Fidelity Investments	Fidelity Small Cap Index	**	2,190,002	
* Fidelity Investments	Fidelity Freedom Index 2025 Fund	**	2,053,971	
* Fidelity Investments	Fidelity Freedom Index 2050 Fund	**	1,456,942	
* Fidelity Investments	Fidelity Freedom Index 2055 Fund	**	1,278,488	
State Street Global	State Street Global All Cap Equity ex-U.S. Index Fund Class K	**	1,174,059	
* Fidelity Investments	Fidelity Freedom Index 2020 Fund	**	1,052,887	
* Fidelity Investments	Fidelity Freedom Index Income Fund	**	609,425	
T. Rowe Price	T. Rowe Price Diversified Mid Cap Growth Fund	**	594,994	
* Fidelity Investments	FID US BOND IDX	**	580,988	
Massachusetts Financial Services	MFS Institutional International Equity Fund	**	544,118	
JPMorgan Large Cap Growth Fund	JPMorgan Large Cap Growth Fund	**	540,913	
* Fidelity Investments	Fidelity Freedom Index 2010 Fund	**	476,589	
* Fidelity Investments	Fidelity Freedom Index 2060 Fund	**	302,288	
Janus	Janus Henderson Global Technology and Innovation Fund Class N	**	294,399	
American Funds	American Funds New Word Fund	**	250,823	
T. Rowe Price	T. Rowe Price Global Stock Fund I Class	**	246,182	
* Fidelity Investments	Fidelity Select Utilities Portfolio	**	179,203	
* Fidelity Investments	Fidelity Freedom Index 2015 Fund	**	145,561	
Prudential	PGIM High Yield Fund - Class R6	**	122,847	
* Fidelity Investments	Fidelity Mid Cap Index Fund	**	72,571	
American Century	American Century Mid Cap Value Fund R6 Class	**	51,656	
Goldman Sachs	Goldman Sachs Small Cap Value Insights Fund Class R6	**	51,162	
Federated	Federated Hermes Kaufmann Small Cap Fund Class R6 Shares	**	35,249	
Natixis Funds	Loomis Sayles Global Allocation Fund Class N	**	32,099	
* Fidelity Investments	Fidelity Freedom Index 2065 Fund	**	23,481	
* Fidelity Investments	Fidelity Freedom Index 2005 Fund	**	16,583	
Dimensional Funds Advisors	DFA Real Estate Securities Portfolio Institutional Class	**	13,902	
Total Mutual Funds				48,474,098

Veseris 401(k) Savings Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)
 EIN: 84-3689531 Plan Number: 001

December 31, 2023

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value	
Common Collective Trusts				
Wilmington Trust, N.A.	MetLife Stable Value Solutions Fund II FD	**	\$ 2,163,588	
Fidelity Management Trust				
* Company	Managed Income Portfolio II Class 1	**	1,424,149	
Putnam	Putnam Large Cap Value Trust Class I	**	695,864	
Total Common Collective Trusts				4,283,601
Total Investments				52,757,699
* Participant Loans	Interest rate on loans is 4.25% to 10.50%	-		813,407
Total				\$ 53,571,106

* Party-in-interest, as defined by ERISA.

** The cost of participant-directed investments is not required to be disclosed.

Veseris 401(k) Savings Plan

**Financial Statements and
ERISA-Required Supplemental Schedules
As of December 31, 2023 and 2022 and
for the Year Ended December 31, 2023**

The report accompanying these financial statements was issued by
BDO USA, P.C., a Virginia professional corporation, and the U.S. member
of BDO International Limited, a UK company limited by guarantee.



Veseris 401(k) Savings Plan

Financial Statements and ERISA-Required Supplemental Schedules
As of December 31, 2023 and 2022 and for the Year Ended December 31, 2023

Veseris 401(k) Savings Plan

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Independent Auditor's Report

The Plan Administrator
Veseris 401(k) Savings Plan
Austin, Texas

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

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

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA Section 103(a)(3)(C) audit). 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 (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained a certification from a qualified institution as of December 31, 2023, and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

BDO USA, P.C., a Virginia professional corporation, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.



Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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



In performing an audit in accordance with GAAS, we:

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

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

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

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental Schedule H (Form 5500), Line 4a - Schedule of Delinquent Participant Contributions and Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year) are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial



statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

BDO USA, P.C.

October 14, 2024

Financial Statements

Veseris 401(k) Savings Plan

Statements of Net Assets Available for Benefits

<i>December 31,</i>	<i>2023</i>	<i>2022</i>
Assets		
Investments, at fair value	\$ 52,757,699	\$ 46,272,813
Receivables:		
Notes receivable from participants	813,407	646,183
Qualified non-elective contributions	626,425	-
Total Receivables	1,439,832	646,183
Net Assets Available for Benefits	\$ 54,197,531	\$ 46,918,996

See accompanying notes to financial statements.

Veseris 401(k) Savings Plan

Statement of Changes in Net Assets Available for Benefits

Year ended December 31, 2023

Additions

Investment income:

Net appreciation in fair value of investments \$ 6,782,675

Interest and dividend income 1,033,314

Total Investment Income 7,815,989

Interest income on notes receivable from participants 43,309

Contributions:

Participant 2,205,858

Employer 1,029,722

Qualified non-elective contributions 626,425

Rollovers 487,125

Total Contributions 4,349,130

Total Additions 12,208,428

Deductions

Benefits paid to participants 4,906,272

Plan expenses 23,621

Total Deductions 4,929,893

Net Increase 7,278,535

Net Assets Available for Benefits, beginning of year 46,918,996

Net Assets Available for Benefits, end of year \$ 54,197,531

See accompanying notes to financial statements.

Veseris 401(k) Savings Plan

Notes to Financial Statements

1. Description of the Plan

The following description of the Veseris 401(k) Savings Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan was adopted effective May 18, 2020, by ES OPCO USA, LLC (the Company or Employer). The Plan is a contributory defined contribution plan covering all eligible employees of the Company. The Plan is designed to comply with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 as amended (ERISA), and the Internal Revenue Code (IRC).

Trustee and Administration of the Plan

The trustee and recordkeeper of the Plan is Fidelity Management Trust Company (Fidelity or Trustee). The administrator of the Plan is the Company. The Trustee holds all assets of the Plan in accordance with the service provider contract with the Company. The Company determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Eligibility

All employees are eligible to participate unless they are covered by a collective bargaining agreement, leased employees, nonresident aliens, or temporary employees.

Participant Contributions

Participants may elect to contribute up to 75% of their annual compensation as defined in the Plan. Participant contributions may be designated as pretax or after-tax Roth contributions. Contributions are subject to limitations on annual additions and other limitations imposed by the IRC. Eligible participants may make a rollover contribution to the Plan from a prior employer's qualified plan.

Participants who are eligible to make salary deferral contributions under the Plan and have attained age 50 before the close of the Plan year may make catch-up contributions in accordance with, and subject to the limitations imposed by, the IRC.

This Plan also contains an automatic enrollment feature. Employees are subject to automatic enrollment and have 30 days after their hire date to enroll or decline participation in the Plan. On the first day of the month following the 30th day of employment, they will be automatically enrolled in the Plan with a 6.00% deferral rate.

Employer Contributions

The Company makes safe harbor matching contributions of 100% of participant's elective salary deferrals up to 4% of the participant's eligible compensation. The Company may also make a discretionary profit-sharing contribution to the Plan. The Company did not make a discretionary profit-sharing contribution for the year ended December 31, 2023.

Veseris 401(k) Savings Plan

Notes to Financial Statements

Qualified Non-Elective Contributions

The Plan includes qualified non-elective contributions (QNECs), which are contributions made by the Employer to satisfy certain nondiscrimination requirements. During the year ended December 31, 2023, it was discovered that certain of the Plan's provisions were not properly applied in the daily operation of the Plan. The auto-enrollment feature of the Plan did not function as intended. As a result, eligible participants who should have been automatically enrolled in the Plan were not enrolled. The Plan Administrator determined the affected participants and calculated the QNEC inclusive of earnings through the date of correction, for deposit into the Plan to make the affected participants and the Plan whole. As of the reporting date, QNECs receivable amounted to \$626,425 (see Note 9). These contributions are expected to be received within the next fiscal period.

Participant Accounts

Each participant's account is credited with the participant's contributions, and employer's contributions and earnings or losses, and may be charged with certain administrative expenses. Plan earnings or losses are applied to a participant's account balance based on the investment experience of the funds held and the number of shares owned in each fund by the participant.

Vesting

Participants vest immediately in their individual deferral and rollover contributions, Employer safe harbor contributions, and actual earnings thereon. Employer's discretionary contributions vest according to a three-year cliff vesting schedule.

Participants become fully vested in the event of retirement, death, total disability, or Plan termination.

Payment of Benefits

The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance. Withdrawals from the Plan may also be made upon circumstances of financial hardship, in accordance with provisions specified in the Plan. Upon death, disability, or retirement, a participant may elect to receive a lump-sum amount, a direct rollover to an eligible retirement plan, installments over a specified period of time, or a combination of a lump-sum cash payment and a direct rollover to an eligible retirement plan. Upon termination of employment, a participant may elect a lump-sum distribution or rollover to an eligible retirement plan. For terminated participants with vested balances greater than \$1,000, but less than \$5,000, their vested balance will be rolled into an Individual Retirement Account with Fidelity unless otherwise elected.

Participants who have reached age 70½ and separate from service are required to begin taking a portion of their balance out of the Plan each year. If a participant is a 5% owner of the Plan sponsor, they are required to begin taking payments at age 70½ even if they are still employed.

Forfeitures

Any forfeitures occurring during a Plan year may be used to pay administrative expenses under the Plan at any time, if directed by the administrator. Except as provided otherwise in the Adoption Agreement, any forfeitures not used to pay administrative expenses under the Plan shall be applied to reduce the contributions of the Employer for the immediately following Plan year. In 2023, no

Veseris 401(k) Savings Plan

Notes to Financial Statements

forfeited balances were used to reduce Employer contributions. At December 31, 2023, unallocated forfeitures amounted to \$2,634.

Notes Receivable from Participants

Participants are permitted to borrow a minimum of \$1,000 of their vested benefits under the Plan. Participants may borrow up to a maximum equal to the lesser of 50% of their vested account balance or \$50,000, reduced by the highest outstanding loan balance in their account during the prior 12-month period. Loans are secured by the participant's account and bear an interest rate at prime rate plus 1% or at local prevailing rates as determined by the Plan Administrator, which would be made under similar circumstances and is fixed for the term of the loan. The notes are repaid ratably through payroll deductions over a period of five years or less, unless used to purchase a principal residence. These loans are subject to certain restrictions as defined by the Plan Document and applicable restrictions under the IRC.

2. Summary of Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates

The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by its custodians. See Note 4 for a discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus accrued unpaid interest. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be in default, the participant loan balance is reduced, and a benefit payment is recorded.

Veseris 401(k) Savings Plan

Notes to Financial Statements

Payment of Benefits

Benefits paid to participants are recorded as a reduction of net assets available for benefits when paid.

Administrative Expenses

Administrative expenses are generally paid by the Employer. However, the Plan may pay transaction fees, which are allocated to the specific participants initiating the transactions.

3. Certified Investment Information

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments and notes receivable from participants held at December 31, 2023 and 2022, and net appreciation in fair value of investments, interest and dividend income, and interest income on notes receivable from participants for the year ended December 31, 2023, was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity, a qualified institution.

4. Fair Value Measurements

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

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

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in inactive markets.
- Inputs other than quoted prices that are observable for the asset or liability.
- Inputs that are derived principally from, or corroborated by, observable market data by correlation or other means.

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

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

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Veseris 401(k) Savings Plan

Notes to Financial Statements

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

Mutual Funds - The fair value of mutual fund investments is determined by obtaining quoted prices on nationally recognized securities exchanges (Level 1 inputs).

Common Collective Trusts - The fair value of participation units held in collective trusts is based on the net asset values (NAV) reported by the fund managers as of the financial statement dates and recent transaction prices. The common collective trusts provide for daily redemptions by the Plan at reported NAVs per share, with no advance notice requirement.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments measured at fair value on a recurring basis:

December 31, 2023

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 48,474,098	\$ -	\$ -	\$ 48,474,098
Investments, measured at NAV*				4,283,601
Total Investments, at fair value				\$ 52,757,699

December 31, 2022

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 40,937,264	\$ -	\$ -	\$ 40,937,264
Investments, measured at NAV*				5,335,549
Total Investments, at fair value				\$ 46,272,813

* In accordance with Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) as a practical expedient 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.

Investments Measured Using the NAV per Share Practical Expedient

The following tables summarize investments for which fair value is measured using the NAV per share practical expedient as of December 31, 2023 and 2022. There are no participant redemption restrictions for this investment; the redemption notice period is applicable only to the Plan.

December 31, 2023

	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Investment type:				
Common collective trusts	\$ 4,283,601	None	Daily	None

Veseris 401(k) Savings Plan

Notes to Financial Statements

December 31, 2022

	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Investment type:				
Common collective trusts	\$ 5,335,549	None	Daily	None

5. Related Party and Party-in-Interest Transactions

Parties-in-interest are defined under the Department of Labor's regulations as any fiduciary of the Plan, any party rendering services to the Plan, the Employer, and certain others. As such, transactions conducted by the Trustee and its affiliates qualify as party-in-interest transactions.

6. Risks and Uncertainties

The Plan holds various investment securities. Investment securities, in general, are exposed to various risks, such as interest rate risk, credit risk, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements and participant account balances.

7. Plan Termination

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event that the Plan is terminated, participants would become fully vested in their accounts.

8. Tax Status

The Internal Revenue Service (IRS) has determined and informed the Plan by a letter dated June 30, 2020 that the Plan and related trust were designed in accordance with the applicable sections of the IRC. The Plan sponsor is responsible for reviewing the annual Required Amendments List issued by the IRS for individually designed plans to retain qualified tax status. Plan management believes that the Plan and the related trust are currently designed and operated in compliance with the applicable requirements of the IRC and continue to be tax-exempt.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no IRS examinations for any tax periods in progress.

9. Delinquent Participant Contributions

During the Plan year ended December 31, 2023, participant contributions totaling \$626,425 were not remitted to the Plan within the period prescribed by Department of Labor regulations. These transactions constitute non-exempt party-in-interest transactions or prohibited transactions as defined by ERISA. The Employer has corrected these transactions and is in the process of remitting the related lost earnings.

Veseris 401(k) Savings Plan

Notes to Financial Statements

10. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

<i>December 31,</i>	<i>2023</i>	<i>2022</i>
Net Assets Available for Benefits, per the financial statements	\$ 54,197,531	\$ 46,918,996
Less: QNEC receivable	(626,425)	-
Net Assets Available for Benefits, per Form 5500	\$ 53,571,106	\$ 46,918,996

The following is a reconciliation of net change in net assets per the financial statements to the Form 5500:

<i>Year ended December 31,</i>	<i>2023</i>
Net Increase in Net Assets Available for Benefits, per the financial statements	\$ 7,278,535
Less: QNEC receivable	(626,425)
Net Increase, per Form 5500	\$ 6,652,110

11. Subsequent Events

The Plan has evaluated subsequent events through December 31, 2023, and through October 14, 2024, the date the financial statements were available to be issued.

ERISA-Required Supplemental Schedules

Veseris 401(k) Savings Plan

Schedule H (Form 5500), Line 4a - Schedule of Delinquent Participant Contributions

EIN: 84-3689531

Plan Number: 001

Year ended December 31, 2023

Participant Contributions Transferred Late to Plan	Total That Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP* and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP*	Contributions Pending Correction in VFCP*	
Check here if late participant loan repayments are included: ☐				
2023	\$ -	\$ -	\$ 626,425	\$ -

* Voluntary Fiduciary Correction Program (DOL).

** Prohibited Transaction Exemption (DOL).

Veseris 401(k) Savings Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)
 EIN: 84-3689531 Plan Number: 001

December 31, 2023

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value	
Mutual Funds				
* Fidelity Investments	Fidelity 500 Index Fund	**	\$ 14,178,222	
* Fidelity Investments	Fidelity Freedom Index 2030 Fund	**	6,715,611	
* Fidelity Investments	Fidelity Freedom Index 2035 Fund	**	5,097,079	
* Fidelity Investments	Fidelity Freedom Index 2040 Fund	**	3,458,669	
BlackRock	BlackRock CoreAlpha Bond Fund Class K	**	2,332,193	
* Fidelity Investments	Fidelity Freedom Index 2045 Fund	**	2,300,942	
* Fidelity Investments	Fidelity Small Cap Index	**	2,190,002	
* Fidelity Investments	Fidelity Freedom Index 2025 Fund	**	2,053,971	
* Fidelity Investments	Fidelity Freedom Index 2050 Fund	**	1,456,942	
* Fidelity Investments	Fidelity Freedom Index 2055 Fund	**	1,278,488	
State Street Global	State Street Global All Cap Equity ex-U.S. Index Fund Class K	**	1,174,059	
* Fidelity Investments	Fidelity Freedom Index 2020 Fund	**	1,052,887	
* Fidelity Investments	Fidelity Freedom Index Income Fund	**	609,425	
T. Rowe Price	T. Rowe Price Diversified Mid Cap Growth Fund	**	594,994	
* Fidelity Investments	FID US BOND IDX	**	580,988	
Massachusetts Financial Services	MFS Institutional International Equity Fund	**	544,118	
JPMorgan Large Cap Growth Fund	JPMorgan Large Cap Growth Fund	**	540,913	
* Fidelity Investments	Fidelity Freedom Index 2010 Fund	**	476,589	
* Fidelity Investments	Fidelity Freedom Index 2060 Fund	**	302,288	
Janus	Janus Henderson Global Technology and Innovation Fund Class N	**	294,399	
American Funds	American Funds New Word Fund	**	250,823	
T. Rowe Price	T. Rowe Price Global Stock Fund I Class	**	246,182	
* Fidelity Investments	Fidelity Select Utilities Portfolio	**	179,203	
* Fidelity Investments	Fidelity Freedom Index 2015 Fund	**	145,561	
Prudential	PGIM High Yield Fund - Class R6	**	122,847	
* Fidelity Investments	Fidelity Mid Cap Index Fund	**	72,571	
American Century	American Century Mid Cap Value Fund R6 Class	**	51,656	
Goldman Sachs	Goldman Sachs Small Cap Value Insights Fund Class R6	**	51,162	
Federated	Federated Hermes Kaufmann Small Cap Fund Class R6 Shares	**	35,249	
Natixis Funds	Loomis Sayles Global Allocation Fund Class N	**	32,099	
* Fidelity Investments	Fidelity Freedom Index 2065 Fund	**	23,481	
* Fidelity Investments	Fidelity Freedom Index 2005 Fund	**	16,583	
Dimensional Funds Advisors	DFA Real Estate Securities Portfolio Institutional Class	**	13,902	
Total Mutual Funds			48,474,098	

Veseris 401(k) Savings Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)
 EIN: 84-3689531 Plan Number: 001

December 31, 2023

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value	
Common Collective Trusts				
Wilmington Trust, N.A.	MetLife Stable Value Solutions Fund II FD	**	\$ 2,163,588	
Fidelity Management Trust				
* Company	Managed Income Portfolio II Class 1	**	1,424,149	
Putnam	Putnam Large Cap Value Trust Class I	**	695,864	
Total Common Collective Trusts				4,283,601
Total Investments				52,757,699
* Participant Loans	Interest rate on loans is 4.25% to 10.50%	-		813,407
Total				\$ 53,571,106

* Party-in-interest, as defined by ERISA.

** The cost of participant-directed investments is not required to be disclosed.

Veseris 401(k) Savings Plan

**Financial Statements and
ERISA-Required Supplemental Schedules
As of December 31, 2023 and 2022 and
for the Year Ended December 31, 2023**

The report accompanying these financial statements was issued by
BDO USA, P.C., a Virginia professional corporation, and the U.S. member
of BDO International Limited, a UK company limited by guarantee.

BDO

Veseris 401(k) Savings Plan

Financial Statements and ERISA-Required Supplemental Schedules
As of December 31, 2023 and 2022 and for the Year Ended December 31, 2023

Veseris 401(k) Savings Plan

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Independent Auditor's Report

The Plan Administrator
Veseris 401(k) Savings Plan
Austin, Texas

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

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

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA Section 103(a)(3)(C) audit). 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 (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained a certification from a qualified institution as of December 31, 2023, and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

BDO USA, P.C., a Virginia professional corporation, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.



Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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



In performing an audit in accordance with GAAS, we:

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

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

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

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental Schedule H (Form 5500), Line 4a - Schedule of Delinquent Participant Contributions and Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year) are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial



statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

BDO USA, P.C.

October 14, 2024

Financial Statements

Veseris 401(k) Savings Plan

Statements of Net Assets Available for Benefits

<i>December 31,</i>	<i>2023</i>	<i>2022</i>
Assets		
Investments, at fair value	\$ 52,757,699	\$ 46,272,813
Receivables:		
Notes receivable from participants	813,407	646,183
Qualified non-elective contributions	626,425	-
Total Receivables	1,439,832	646,183
Net Assets Available for Benefits	\$ 54,197,531	\$ 46,918,996

See accompanying notes to financial statements.

Veseris 401(k) Savings Plan

Statement of Changes in Net Assets Available for Benefits

Year ended December 31, 2023

Additions

Investment income:

Net appreciation in fair value of investments \$ 6,782,675

Interest and dividend income 1,033,314

Total Investment Income 7,815,989

Interest income on notes receivable from participants 43,309

Contributions:

Participant 2,205,858

Employer 1,029,722

Qualified non-elective contributions 626,425

Rollovers 487,125

Total Contributions 4,349,130

Total Additions 12,208,428

Deductions

Benefits paid to participants 4,906,272

Plan expenses 23,621

Total Deductions 4,929,893

Net Increase 7,278,535

Net Assets Available for Benefits, beginning of year 46,918,996

Net Assets Available for Benefits, end of year \$ 54,197,531

See accompanying notes to financial statements.

Veseris 401(k) Savings Plan

Notes to Financial Statements

1. Description of the Plan

The following description of the Veseris 401(k) Savings Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan was adopted effective May 18, 2020, by ES OPCO USA, LLC (the Company or Employer). The Plan is a contributory defined contribution plan covering all eligible employees of the Company. The Plan is designed to comply with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 as amended (ERISA), and the Internal Revenue Code (IRC).

Trustee and Administration of the Plan

The trustee and recordkeeper of the Plan is Fidelity Management Trust Company (Fidelity or Trustee). The administrator of the Plan is the Company. The Trustee holds all assets of the Plan in accordance with the service provider contract with the Company. The Company determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Eligibility

All employees are eligible to participate unless they are covered by a collective bargaining agreement, leased employees, nonresident aliens, or temporary employees.

Participant Contributions

Participants may elect to contribute up to 75% of their annual compensation as defined in the Plan. Participant contributions may be designated as pretax or after-tax Roth contributions. Contributions are subject to limitations on annual additions and other limitations imposed by the IRC. Eligible participants may make a rollover contribution to the Plan from a prior employer's qualified plan.

Participants who are eligible to make salary deferral contributions under the Plan and have attained age 50 before the close of the Plan year may make catch-up contributions in accordance with, and subject to the limitations imposed by, the IRC.

This Plan also contains an automatic enrollment feature. Employees are subject to automatic enrollment and have 30 days after their hire date to enroll or decline participation in the Plan. On the first day of the month following the 30th day of employment, they will be automatically enrolled in the Plan with a 6.00% deferral rate.

Employer Contributions

The Company makes safe harbor matching contributions of 100% of participant's elective salary deferrals up to 4% of the participant's eligible compensation. The Company may also make a discretionary profit-sharing contribution to the Plan. The Company did not make a discretionary profit-sharing contribution for the year ended December 31, 2023.

Veseris 401(k) Savings Plan

Notes to Financial Statements

Qualified Non-Elective Contributions

The Plan includes qualified non-elective contributions (QNECs), which are contributions made by the Employer to satisfy certain nondiscrimination requirements. During the year ended December 31, 2023, it was discovered that certain of the Plan's provisions were not properly applied in the daily operation of the Plan. The auto-enrollment feature of the Plan did not function as intended. As a result, eligible participants who should have been automatically enrolled in the Plan were not enrolled. The Plan Administrator determined the affected participants and calculated the QNEC inclusive of earnings through the date of correction, for deposit into the Plan to make the affected participants and the Plan whole. As of the reporting date, QNECs receivable amounted to \$626,425 (see Note 9). These contributions are expected to be received within the next fiscal period.

Participant Accounts

Each participant's account is credited with the participant's contributions, and employer's contributions and earnings or losses, and may be charged with certain administrative expenses. Plan earnings or losses are applied to a participant's account balance based on the investment experience of the funds held and the number of shares owned in each fund by the participant.

Vesting

Participants vest immediately in their individual deferral and rollover contributions, Employer safe harbor contributions, and actual earnings thereon. Employer's discretionary contributions vest according to a three-year cliff vesting schedule.

Participants become fully vested in the event of retirement, death, total disability, or Plan termination.

Payment of Benefits

The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance. Withdrawals from the Plan may also be made upon circumstances of financial hardship, in accordance with provisions specified in the Plan. Upon death, disability, or retirement, a participant may elect to receive a lump-sum amount, a direct rollover to an eligible retirement plan, installments over a specified period of time, or a combination of a lump-sum cash payment and a direct rollover to an eligible retirement plan. Upon termination of employment, a participant may elect a lump-sum distribution or rollover to an eligible retirement plan. For terminated participants with vested balances greater than \$1,000, but less than \$5,000, their vested balance will be rolled into an Individual Retirement Account with Fidelity unless otherwise elected.

Participants who have reached age 70½ and separate from service are required to begin taking a portion of their balance out of the Plan each year. If a participant is a 5% owner of the Plan sponsor, they are required to begin taking payments at age 70½ even if they are still employed.

Forfeitures

Any forfeitures occurring during a Plan year may be used to pay administrative expenses under the Plan at any time, if directed by the administrator. Except as provided otherwise in the Adoption Agreement, any forfeitures not used to pay administrative expenses under the Plan shall be applied to reduce the contributions of the Employer for the immediately following Plan year. In 2023, no

Veseris 401(k) Savings Plan

Notes to Financial Statements

forfeited balances were used to reduce Employer contributions. At December 31, 2023, unallocated forfeitures amounted to \$2,634.

Notes Receivable from Participants

Participants are permitted to borrow a minimum of \$1,000 of their vested benefits under the Plan. Participants may borrow up to a maximum equal to the lesser of 50% of their vested account balance or \$50,000, reduced by the highest outstanding loan balance in their account during the prior 12-month period. Loans are secured by the participant's account and bear an interest rate at prime rate plus 1% or at local prevailing rates as determined by the Plan Administrator, which would be made under similar circumstances and is fixed for the term of the loan. The notes are repaid ratably through payroll deductions over a period of five years or less, unless used to purchase a principal residence. These loans are subject to certain restrictions as defined by the Plan Document and applicable restrictions under the IRC.

2. Summary of Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates

The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by its custodians. See Note 4 for a discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus accrued unpaid interest. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be in default, the participant loan balance is reduced, and a benefit payment is recorded.

Veseris 401(k) Savings Plan

Notes to Financial Statements

Payment of Benefits

Benefits paid to participants are recorded as a reduction of net assets available for benefits when paid.

Administrative Expenses

Administrative expenses are generally paid by the Employer. However, the Plan may pay transaction fees, which are allocated to the specific participants initiating the transactions.

3. Certified Investment Information

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments and notes receivable from participants held at December 31, 2023 and 2022, and net appreciation in fair value of investments, interest and dividend income, and interest income on notes receivable from participants for the year ended December 31, 2023, was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity, a qualified institution.

4. Fair Value Measurements

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

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

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in inactive markets.
- Inputs other than quoted prices that are observable for the asset or liability.
- Inputs that are derived principally from, or corroborated by, observable market data by correlation or other means.

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

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

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Veseris 401(k) Savings Plan

Notes to Financial Statements

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

Mutual Funds - The fair value of mutual fund investments is determined by obtaining quoted prices on nationally recognized securities exchanges (Level 1 inputs).

Common Collective Trusts - The fair value of participation units held in collective trusts is based on the net asset values (NAV) reported by the fund managers as of the financial statement dates and recent transaction prices. The common collective trusts provide for daily redemptions by the Plan at reported NAVs per share, with no advance notice requirement.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments measured at fair value on a recurring basis:

December 31, 2023

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 48,474,098	\$ -	\$ -	\$ 48,474,098
Investments, measured at NAV*				4,283,601
Total Investments, at fair value				\$ 52,757,699

December 31, 2022

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 40,937,264	\$ -	\$ -	\$ 40,937,264
Investments, measured at NAV*				5,335,549
Total Investments, at fair value				\$ 46,272,813

* In accordance with Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) as a practical expedient 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.

Investments Measured Using the NAV per Share Practical Expedient

The following tables summarize investments for which fair value is measured using the NAV per share practical expedient as of December 31, 2023 and 2022. There are no participant redemption restrictions for this investment; the redemption notice period is applicable only to the Plan.

December 31, 2023

	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Investment type:				
Common collective trusts	\$ 4,283,601	None	Daily	None

Veseris 401(k) Savings Plan

Notes to Financial Statements

December 31, 2022

	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Investment type:				
Common collective trusts	\$ 5,335,549	None	Daily	None

5. Related Party and Party-in-Interest Transactions

Parties-in-interest are defined under the Department of Labor's regulations as any fiduciary of the Plan, any party rendering services to the Plan, the Employer, and certain others. As such, transactions conducted by the Trustee and its affiliates qualify as party-in-interest transactions.

6. Risks and Uncertainties

The Plan holds various investment securities. Investment securities, in general, are exposed to various risks, such as interest rate risk, credit risk, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements and participant account balances.

7. Plan Termination

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event that the Plan is terminated, participants would become fully vested in their accounts.

8. Tax Status

The Internal Revenue Service (IRS) has determined and informed the Plan by a letter dated June 30, 2020 that the Plan and related trust were designed in accordance with the applicable sections of the IRC. The Plan sponsor is responsible for reviewing the annual Required Amendments List issued by the IRS for individually designed plans to retain qualified tax status. Plan management believes that the Plan and the related trust are currently designed and operated in compliance with the applicable requirements of the IRC and continue to be tax-exempt.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no IRS examinations for any tax periods in progress.

9. Delinquent Participant Contributions

During the Plan year ended December 31, 2023, participant contributions totaling \$626,425 were not remitted to the Plan within the period prescribed by Department of Labor regulations. These transactions constitute non-exempt party-in-interest transactions or prohibited transactions as defined by ERISA. The Employer has corrected these transactions and is in the process of remitting the related lost earnings.

Veseris 401(k) Savings Plan

Notes to Financial Statements

10. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

<i>December 31,</i>	<i>2023</i>	<i>2022</i>
Net Assets Available for Benefits, per the financial statements	\$ 54,197,531	\$ 46,918,996
Less: QNEC receivable	(626,425)	-
Net Assets Available for Benefits, per Form 5500	\$ 53,571,106	\$ 46,918,996

The following is a reconciliation of net change in net assets per the financial statements to the Form 5500:

<i>Year ended December 31,</i>	<i>2023</i>
Net Increase in Net Assets Available for Benefits, per the financial statements	\$ 7,278,535
Less: QNEC receivable	(626,425)
Net Increase, per Form 5500	\$ 6,652,110

11. Subsequent Events

The Plan has evaluated subsequent events through December 31, 2023, and through October 14, 2024, the date the financial statements were available to be issued.

ERISA-Required Supplemental Schedules

Veseris 401(k) Savings Plan

Schedule H (Form 5500), Line 4a - Schedule of Delinquent Participant Contributions

EIN: 84-3689531

Plan Number: 001

Year ended December 31, 2023

Participant Contributions Transferred Late to Plan	Total That Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP* and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP*	Contributions Pending Correction in VFCP*	
Check here if late participant loan repayments are included: ☐				
2023	\$ -	\$ -	\$ 626,425	\$ -

* Voluntary Fiduciary Correction Program (DOL).

** Prohibited Transaction Exemption (DOL).

Veseris 401(k) Savings Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)
 EIN: 84-3689531 Plan Number: 001

December 31, 2023

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value	
Mutual Funds				
* Fidelity Investments	Fidelity 500 Index Fund	**	\$ 14,178,222	
* Fidelity Investments	Fidelity Freedom Index 2030 Fund	**	6,715,611	
* Fidelity Investments	Fidelity Freedom Index 2035 Fund	**	5,097,079	
* Fidelity Investments	Fidelity Freedom Index 2040 Fund	**	3,458,669	
BlackRock	BlackRock CoreAlpha Bond Fund Class K	**	2,332,193	
* Fidelity Investments	Fidelity Freedom Index 2045 Fund	**	2,300,942	
* Fidelity Investments	Fidelity Small Cap Index	**	2,190,002	
* Fidelity Investments	Fidelity Freedom Index 2025 Fund	**	2,053,971	
* Fidelity Investments	Fidelity Freedom Index 2050 Fund	**	1,456,942	
* Fidelity Investments	Fidelity Freedom Index 2055 Fund	**	1,278,488	
State Street Global	State Street Global All Cap Equity ex-U.S. Index Fund Class K	**	1,174,059	
* Fidelity Investments	Fidelity Freedom Index 2020 Fund	**	1,052,887	
* Fidelity Investments	Fidelity Freedom Index Income Fund	**	609,425	
T. Rowe Price	T. Rowe Price Diversified Mid Cap Growth Fund	**	594,994	
* Fidelity Investments	FID US BOND IDX	**	580,988	
Massachusetts Financial Services	MFS Institutional International Equity Fund	**	544,118	
JPMorgan Large Cap Growth Fund	JPMorgan Large Cap Growth Fund	**	540,913	
* Fidelity Investments	Fidelity Freedom Index 2010 Fund	**	476,589	
* Fidelity Investments	Fidelity Freedom Index 2060 Fund	**	302,288	
Janus	Janus Henderson Global Technology and Innovation Fund Class N	**	294,399	
American Funds	American Funds New Word Fund	**	250,823	
T. Rowe Price	T. Rowe Price Global Stock Fund I Class	**	246,182	
* Fidelity Investments	Fidelity Select Utilities Portfolio	**	179,203	
* Fidelity Investments	Fidelity Freedom Index 2015 Fund	**	145,561	
Prudential	PGIM High Yield Fund - Class R6	**	122,847	
* Fidelity Investments	Fidelity Mid Cap Index Fund	**	72,571	
American Century	American Century Mid Cap Value Fund R6 Class	**	51,656	
Goldman Sachs	Goldman Sachs Small Cap Value Insights Fund Class R6	**	51,162	
Federated	Federated Hermes Kaufmann Small Cap Fund Class R6 Shares	**	35,249	
Natixis Funds	Loomis Sayles Global Allocation Fund Class N	**	32,099	
* Fidelity Investments	Fidelity Freedom Index 2065 Fund	**	23,481	
* Fidelity Investments	Fidelity Freedom Index 2005 Fund	**	16,583	
Dimensional Funds Advisors	DFA Real Estate Securities Portfolio Institutional Class	**	13,902	
Total Mutual Funds				48,474,098

Veseris 401(k) Savings Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)
 EIN: 84-3689531 Plan Number: 001

December 31, 2023

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value	
Common Collective Trusts				
Wilmington Trust, N.A.	MetLife Stable Value Solutions Fund II FD	**	\$ 2,163,588	
Fidelity Management Trust				
* Company	Managed Income Portfolio II Class 1	**	1,424,149	
Putnam	Putnam Large Cap Value Trust Class I	**	695,864	
Total Common Collective Trusts				4,283,601
Total Investments				52,757,699
* Participant Loans	Interest rate on loans is 4.25% to 10.50%	-		813,407
Total				\$ 53,571,106

* Party-in-interest, as defined by ERISA.

** The cost of participant-directed investments is not required to be disclosed.