

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 WARE2GO 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 09/01/2019
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) WARE2GO INC. 55 GLENLAKE PARKWAY, NE ATLANTA, GA 30328
2b	Employer Identification Number (EIN) 82-4898154
2c	Plan Sponsor's telephone number 404-213-7622
2d	Business code (see instructions) 493100

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.	10/15/2024	PRINCESS NEWBORN
	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	5 205
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) 178 6a(2) 167 6b 0 6c 36 6d 203 6e 0 6f 203 6g(1) 149 6g(2) 173 6h
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:
 2J 2T 3H 2E 2F 2G 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 WARE2GO 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 WARE2GO INC.	D Employer Identification Number (EIN) 82-4898154	

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)

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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 64 65	RECORDKEEPER	51695	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 ☐

(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
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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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 WARE2GO 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 WARE2GO INC.	D Employer Identification Number (EIN) 82-4898154	

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

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)	92613	0
(2) Participant contributions	1b(2)	50467	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	24262	138680
(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)	14402	36950
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	4053342	7020089
(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	4235086	7195719
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	4235086	7195719

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)	451280	
(B) Participants	2a(1)(B)	1658706	
(C) Others (including rollovers)	2a(1)(C)	350135	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2460121
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	-1892	
(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)	2269	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		377
(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)	148092	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		148092
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		907679
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		3516269

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	499507	
(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)		499507
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		1620
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)	51695	
(4) IQPA audit fees.....	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	2814	
(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)		54509
j Total expenses. Add all expense amounts in column (b) and enter total	2j		555636

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2960633
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: BENNETTTHRASHER

(2) EIN: 58-1673613

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.)	☒	☐	48002
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	☐	☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	☐	☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	☐	☒	
e Was this plan covered by a fidelity bond?	☒	☐	1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	☐	☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	☐	☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	☐	☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒	☐	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	☐	☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	☐	☒	
l Has the plan failed to provide any benefit when due under the plan?	☐	☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	☐	☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	☐	☒	

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

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

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

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

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

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

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan WARE2GO 401(K) PLAN	B Three-digit plan number (PN) ▶ 001	
C Plan sponsor's name as shown on line 2a of Form 5500 WARE2GO INC.	D Employer Identification Number (EIN) 82-4898154	

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

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

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1. The information contained in this e-mail is confidential and intended only for the use of the management of Ware2Go 401(k) Plan (the Plan) and should not be altered. This email was created October 15, 2024 and Bennett Thrasher LLP will maintain a duplicate copy pursuant to our data retention policies. Additional copies may be requested by reference to its unique identification number 68583.
2. With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your (or any other) Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.
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Suite 700
Atlanta, Georgia 30339

General: 770-396-2200
Fax: 770-390-0394

Ware2Go 401(k) Plan

Financial Statements

December 31, 2023 and 2022



Ware2Go 401(k) Plan

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* Other information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because there is no information to report.	

Independent Auditor's Report

To the Administrator of
Ware2Go 401(k) Plan:

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

We have performed audits of the accompanying financial statements of Ware2Go 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

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

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

Opinion on the Financial Statements

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

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

Basis for Opinion on the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern over the twelve months from the report date.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the Financial Statements 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 accounting principles generally accepted in the United States of America.

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

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

Supplemental Schedules Required by ERISA

The supplemental schedules of the Plan, as listed in the accompanying index, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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

Bennett Thrasher LLP

October 15, 2024

Ware2Go 401(k) Plan

Statements of Net Assets Available for Benefits December 31, 2023 and 2022

	2023	2022
Assets:		
Investments, at fair value	<u>\$ 7,158,769</u>	<u>\$ 4,077,604</u>
Receivables:		
Participant receivable	53,911	50,467
Employer receivable	100,778	92,613
Notes receivable from participants	<u>36,950</u>	<u>14,402</u>
Total receivables	<u>191,639</u>	<u>157,482</u>
Net assets available for benefits	<u>\$ 7,350,408</u>	<u>\$ 4,235,086</u>

See accompanying independent auditor's report and notes to financial statements.

Ware2Go 401(k) Plan

Statement of Changes in Net Assets Available for Benefits For the Year Ended December 31, 2023

Additions to net assets attributed to:

Contributions:

Participant contributions	\$ 1,712,617
Employer contributions	552,059
Participant rollover contributions	<u>350,135</u>
Total contributions	<u>2,614,811</u>

Investment income:

Net appreciation in fair value of investments	907,683
Interest and dividends	<u>146,195</u>
Total investment income	<u>1,053,878</u>

Interest income on notes receivable from participants	<u>2,269</u>
---	--------------

Total additions	<u>3,670,958</u>
-----------------	------------------

Deductions from net assets attributed to:

Benefits paid to participants	501,128
Administrative expenses	<u>54,508</u>
Total deductions	<u>555,636</u>

Net increase	3,115,322
--------------	-----------

Net assets available for benefits, beginning of year	<u>4,235,086</u>
--	------------------

Net assets available for benefits, end of year	<u>\$ 7,350,408</u>
--	---------------------

See accompanying independent auditor's report and notes to financial statements.

Ware2Go 401(k) Plan

Notes to Financial Statements December 31, 2023 and 2022

Note 1: Plan Description

The following is a brief description of the Ware2Go 401(k) Plan (the Plan). The Plan covers certain employees of Ware2Go, Inc. (the Company or Plan Sponsor). The Plan is a defined contribution plan providing retirement benefits to eligible employees of the Company. Participants should refer to the Plan Document for more complete information. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility

Employees become eligible to participate in the Plan immediately. The Plan has no age or service requirement.

Contributions

The Plan includes a provision under Internal Revenue Code (IRC) Section 401(k) whereby participants may deposit pre-tax and Roth contributions totaling a maximum of 100% of compensation, as defined, subject to the statutory limit set by the Internal Revenue Code (IRC). The limit for 2023 was \$22,500. Participants who have attained at least age 50 are eligible to defer additional amounts (catch-up contributions). The maximum catch-up contribution in 2023 was \$7,500. Participants may also contribute amounts representing distributions from other qualified plans (rollover contributions).

The Company makes matching contributions up to 50% of the first 6% of compensation that a participant contributes to the Plan, in accordance with the Plan Document. The Company's matching contributions totaled \$552,059 for the year ended December 31, 2023.

Vesting

Participants are also immediately vested in all matching employer contributions.

Participation

Individual accounts are maintained for each of the Plan's participants to reflect the participant's share of the Plan's earnings or losses, the Company's contributions, if any, and the participant's contributions. Allocation of earnings or losses is based on relative account balances and investment elections. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance.

Withdrawals and Termination

In general, a participant may withdraw up to 100% of the participant's pre-tax, Roth and rollover contributions in the event of a participant's financial hardship, as defined in the Plan Document. Hardship distributions may not exceed the amount of the participant's financial hardship and may only be made from accounts which are fully vested.

In-service withdrawals of all or a portion of a participant's vested account balance may be made by a participant after reaching age 59 ½ as defined in the Plan Document.

Participants withdrawing from the Plan due to termination of employment, other than due to retirement, death, or disability, may receive the value of their vested account by transfer to another qualified plan or individual retirement account or through a lump sum distribution. In general, if the participant's account balance, as defined in the Plan Document, is less than \$5,000, distributions will be made as soon as administratively feasible following the severance of employment and do not require participant consent. If the participant's account balance, as defined in the Plan Document, is greater than \$5,000, distributions are to be made in a uniform and nondiscriminatory manner as established by the Plan Sponsor and require participant consent.

Distributions from the Plan will normally be subject to income taxes and in certain circumstances may also be subject to IRS penalties, unless the distribution is transferred to another qualified plan or individual retirement account.

Notes Receivable from Participants

The Plan allows participants currently employed by the Company to borrow amounts not exceeding 50% of their vested account balance or \$50,000. Notes receivable bear interest at prevailing rates for comparable notes made by commercial lending institutions. Notes receivable repayments are generally made through payroll deductions and normally must be repaid within a five-year term unless the note was used to purchase a primary residence, which allows extension of the term up to 15 years. Notes receivable become due and payable in full once a participant terminates employment.

Plan Termination

The Company has reserved the right to amend, modify, suspend, or terminate the Plan at any time, subject to the provisions of ERISA.

Plan Administration

Fidelity Management Trust Company (Fidelity or Trustee) serves as the Trustee and custodian of the plan pursuant of the Plan Document. The Trustee receives all contributions made under the plan, holds plan assets and pays benefits to participants as directed by the Plan administrator, and assists in the administration of the plan.

The Company serves as the Plan administrator. The Plan administrator has the responsibility to administer the Plan for the exclusive benefit of the participants and their beneficiaries. These duties include, but are not limited to, establishing procedures, maintaining records, interpreting provisions of the Plan, and making determinations regarding questions which may affect eligibility for benefits.

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results may differ from those estimates.

Investment Valuation

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for 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. Net appreciation (depreciation) includes gains and losses on the Plan's investments held throughout the year as well as those bought and sold during the year.

Risks and Uncertainties

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes are treated as distributions based upon the terms of the Plan Document.

Payment of Benefits

Benefit payments to participants are recorded when paid.

Administrative Expenses

Expenses of the Plan are paid out of the Plan unless paid by the Company. Transaction expenses are included as part of the cost of the related investments. Fees related to notes receivable from participants are paid by the borrowing participant.

Note 3: Tax Status of the Plan

No provision for income taxes has been included in the Plan's financial statements. The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated June 30, 2020, that the Plan and related trust, as then designed, were in accordance with applicable sections of the IRC. The Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and that the Plan was qualified as tax-exempt at December 31, 2023.

GAAP requires the Plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that at December 31, 2023, there were no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements.

The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress for any tax periods. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2020.

Note 4: Information Certified by Trustee (Unaudited)

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the amounts for investment assets and transactions in those assets included in the accompanying financial statements and supplemental information as outlined below as of December 31, 2023 and 2022, and for the year ended December 31, 2023, have been compiled from statements certified as complete and accurate by the Trustee in accordance with DOL regulations. As permitted under such election, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Fidelity, except for comparing such information to information included in the Plan's financial statements and supplemental information:

	2023	2022
Statements of Net Assets Available for Benefits:		
Investments, at fair value	\$ 7,158,769	\$ 4,077,604
Statement of Changes in Net Assets Available for Benefits:		
Net appreciation in fair value of mutual funds	\$ 907,683	
Interest and dividends	146,195	

Note 5: Fair Value Measurements

The accounting standard for fair value measurement provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

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

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

Money market fund - Carrying value approximates fair value.

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

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

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

Assets at fair value as of December 31, 2023:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market fund	\$ 138,680	\$ -	\$ -	\$ 138,680
Mutual funds	<u>7,020,089</u>	<u>-</u>	<u>-</u>	<u>7,020,089</u>
Total assets at fair value	<u>\$ 7,158,769</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,158,769</u>

Assets at fair value as of December 31, 2022:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market fund	\$ 24,262	\$ -	\$ -	\$ 24,262
Mutual funds	<u>4,053,342</u>	<u>-</u>	<u>-</u>	<u>4,053,342</u>
Total assets at fair value	<u>\$ 4,077,604</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,077,604</u>

Note 6: Party-in-Interest Transactions

The Trustee performs services for, sells products to, and manages and maintains certain investments of the Plan for which fees are charged to the Plan. The Trustee is also the record-keeper as defined in the Plan Document. Any transactions with the Trustee qualify as party-in-interest transactions as do notes receivable from participants. Such transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from prohibition of party-in-interest transactions under ERISA.

Note 7: Reconciliation to Form 5500

The financial information of the Plan, as reported on Form 5500, does not include all amounts necessary for reporting on the accrual basis of accounting. A reconciliation of the amounts appearing on Form 5500 to the accompanying financial statements follows:

	2023	2022
Net Assets Available for Benefits		
Net assets, as reported on Form 5500	\$ 7,195,719	\$ 4,235,086
Adjustment to accrue participant contributions receivable	53,911	-
Adjustment to accrue employer contributions receivable	<u>100,778</u>	<u>-</u>
Net assets, as reported in the accompanying financial statements	<u>\$ 7,350,408</u>	<u>\$ 4,235,086</u>
Changes in Net Assets Available for Benefits		
Increase in net assets, as reported on Form 5500	\$ 2,960,633	
Adjustment to accrue participant contributions receivable	53,911	
Adjustment to accrue employer contributions receivable	<u>100,778</u>	
Increase in net assets, as reported in the accompanying financial statements	<u>\$ 3,115,322</u>	

Note 8: Prohibited Transactions

The Company deducted \$84,370 and \$48,002 during 2023 and 2022, respectively, from participants' gross wages that were not remitted in a timely manner to the Plan in accordance with DOL Rules and Regulations. The Company filed Form 5330 and made restorative contributions to the Plan during 2023 to restore lost earnings from 2023 and 2022 participant wages that were not remitted in a timely manner to the Plan.

Note 9: Subsequent Events

The Company has evaluated events and transactions occurring subsequent to December 31, 2023, through the report date, the date of the issuance of the financial statements. During this period, all subsequent events requiring recognition or non-recognized subsequent events requiring disclosure have been incorporated into these financial statements.

Supplemental Information

Ware2Go 401(k) Plan

Schedule H, Part IV, Line 4a - Schedule of Delinquent Participant Contributions For the Year Ended December 31, 2023 Plan #001 - Employer Identification #82-4898154

			Total that Constitute Nonexempt Prohibited			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
Plan Year	Participant Contributions Transferred Late to Plan	Loan Repayments Included in Late Contributions (Y/N)	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Corrections in VFCP	
2023	\$ 84,370	Y	\$ -	\$ 84,370	\$ -	\$ -
2022	\$ 48,002	Y	\$ -	\$ 48,002	\$ -	\$ -

See accompanying independent auditor's report and notes to financial statements.

Ware2Go 401(k) Plan

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

December 31, 2023

Plan #001 - Employer Identification #82-4898154

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investments (Number of Shares)	(d) Cost	(e) Current Value
	Money Market Fund:			
*	Fidelity Government Money Market Fund Class K6	138,680	#	\$ 138,680
	Mutual Funds:			
*	FID 500 INDEX	10,102	#	1,671,771
	VANG TARGET RET 2055	33,543	#	1,663,395
	VANG TARGET RET 2050	19,270	#	856,360
	VANG TARGET RET 2060	14,846	#	678,318
	VANG SM CAP IDX ADM	3,657	#	373,722
	VANG FTSE AW IDX ADM	9,867	#	344,442
	VANG MIDCAP IDX ADM	1,102	#	317,407
	VANG TARGET RET 2065	7,766	#	232,578
	VANG TARGET RET 2045	6,879	#	183,406
	VAN REAL EST IDX ADM	1,392	#	174,266
	VANG TARGET RET 2025	7,756	#	142,560
	VANG TARGET RET 2040	3,604	#	141,653
	VANG TARGET RET 2035	3,486	#	77,117
	VANG BAL INDEX ADM	1,461	#	65,136
	JPM GOVT BOND R6	6,538	#	62,373
	VANG TARGET RET 2030	718	#	25,482
	VANG TARGET RET INC	305	#	3,972
*	FID LTD TERM GOVT	378	#	3,610
	VANG INFL PROT ADM	109	#	2,521
	Total mutual funds, at fair value			7,020,089
	Total investments			7,158,769
*	Notes receivable from participants	Interest rates from 4.25% to 9.25% with a maturity dates ranging from November 2024 to March 2033		36,950
				\$ 7,195,719

* A party-in-interest as defined by ERISA.

Not required for participant-directed accounts.

See accompanying independent auditor's report and notes to financial statements.

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1. The information contained in this e-mail is confidential and intended only for the use of the management of Ware2Go 401(k) Plan (the Plan) and should not be altered. This email was created October 15, 2024 and Bennett Thrasher LLP will maintain a duplicate copy pursuant to our data retention policies. Additional copies may be requested by reference to its unique identification number 68583.
2. With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your (or any other) Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.
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Bennett Thrasher LLP
Riverwood 200
3300 Riverwood Parkway
Suite 700
Atlanta, Georgia 30339

General: 770-396-2200
Fax: 770-390-0394

Ware2Go 401(k) Plan

Financial Statements

December 31, 2023 and 2022



Ware2Go 401(k) Plan

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* Other information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because there is no information to report.	

Independent Auditor's Report

To the Administrator of
Ware2Go 401(k) Plan:

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

We have performed audits of the accompanying financial statements of Ware2Go 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

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

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

Opinion on the Financial Statements

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

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

Basis for Opinion on the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern over the twelve months from the report date.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the Financial Statements 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 accounting principles generally accepted in the United States of America.

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

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

Supplemental Schedules Required by ERISA

The supplemental schedules of the Plan, as listed in the accompanying index, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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

Bennett Thrasher LLP

October 15, 2024

Ware2Go 401(k) Plan

Statements of Net Assets Available for Benefits December 31, 2023 and 2022

	2023	2022
Assets:		
Investments, at fair value	\$ 7,158,769	\$ 4,077,604
Receivables:		
Participant receivable	53,911	50,467
Employer receivable	100,778	92,613
Notes receivable from participants	36,950	14,402
Total receivables	191,639	157,482
Net assets available for benefits	\$ 7,350,408	\$ 4,235,086

See accompanying independent auditor's report and notes to financial statements.

Ware2Go 401(k) Plan

Statement of Changes in Net Assets Available for Benefits For the Year Ended December 31, 2023

Additions to net assets attributed to:

Contributions:

Participant contributions	\$ 1,712,617
Employer contributions	552,059
Participant rollover contributions	<u>350,135</u>
Total contributions	<u>2,614,811</u>

Investment income:

Net appreciation in fair value of investments	907,683
Interest and dividends	<u>146,195</u>
Total investment income	<u>1,053,878</u>

Interest income on notes receivable from participants	<u>2,269</u>
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Total additions	<u>3,670,958</u>
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Deductions from net assets attributed to:

Benefits paid to participants	501,128
Administrative expenses	<u>54,508</u>
Total deductions	<u>555,636</u>

Net increase	3,115,322
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Net assets available for benefits, beginning of year	<u>4,235,086</u>
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Net assets available for benefits, end of year	<u>\$ 7,350,408</u>
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See accompanying independent auditor's report and notes to financial statements.

Ware2Go 401(k) Plan

Notes to Financial Statements December 31, 2023 and 2022

Note 1: Plan Description

The following is a brief description of the Ware2Go 401(k) Plan (the Plan). The Plan covers certain employees of Ware2Go, Inc. (the Company or Plan Sponsor). The Plan is a defined contribution plan providing retirement benefits to eligible employees of the Company. Participants should refer to the Plan Document for more complete information. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility

Employees become eligible to participate in the Plan immediately. The Plan has no age or service requirement.

Contributions

The Plan includes a provision under Internal Revenue Code (IRC) Section 401(k) whereby participants may deposit pre-tax and Roth contributions totaling a maximum of 100% of compensation, as defined, subject to the statutory limit set by the Internal Revenue Code (IRC). The limit for 2023 was \$22,500. Participants who have attained at least age 50 are eligible to defer additional amounts (catch-up contributions). The maximum catch-up contribution in 2023 was \$7,500. Participants may also contribute amounts representing distributions from other qualified plans (rollover contributions).

The Company makes matching contributions up to 50% of the first 6% of compensation that a participant contributes to the Plan, in accordance with the Plan Document. The Company's matching contributions totaled \$552,059 for the year ended December 31, 2023.

Vesting

Participants are also immediately vested in all matching employer contributions.

Participation

Individual accounts are maintained for each of the Plan's participants to reflect the participant's share of the Plan's earnings or losses, the Company's contributions, if any, and the participant's contributions. Allocation of earnings or losses is based on relative account balances and investment elections. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance.

Withdrawals and Termination

In general, a participant may withdraw up to 100% of the participant's pre-tax, Roth and rollover contributions in the event of a participant's financial hardship, as defined in the Plan Document. Hardship distributions may not exceed the amount of the participant's financial hardship and may only be made from accounts which are fully vested.

In-service withdrawals of all or a portion of a participant's vested account balance may be made by a participant after reaching age 59 ½ as defined in the Plan Document.

Participants withdrawing from the Plan due to termination of employment, other than due to retirement, death, or disability, may receive the value of their vested account by transfer to another qualified plan or individual retirement account or through a lump sum distribution. In general, if the participant's account balance, as defined in the Plan Document, is less than \$5,000, distributions will be made as soon as administratively feasible following the severance of employment and do not require participant consent. If the participant's account balance, as defined in the Plan Document, is greater than \$5,000, distributions are to be made in a uniform and nondiscriminatory manner as established by the Plan Sponsor and require participant consent.

Distributions from the Plan will normally be subject to income taxes and in certain circumstances may also be subject to IRS penalties, unless the distribution is transferred to another qualified plan or individual retirement account.

Notes Receivable from Participants

The Plan allows participants currently employed by the Company to borrow amounts not exceeding 50% of their vested account balance or \$50,000. Notes receivable bear interest at prevailing rates for comparable notes made by commercial lending institutions. Notes receivable repayments are generally made through payroll deductions and normally must be repaid within a five-year term unless the note was used to purchase a primary residence, which allows extension of the term up to 15 years. Notes receivable become due and payable in full once a participant terminates employment.

Plan Termination

The Company has reserved the right to amend, modify, suspend, or terminate the Plan at any time, subject to the provisions of ERISA.

Plan Administration

Fidelity Management Trust Company (Fidelity or Trustee) serves as the Trustee and custodian of the plan pursuant of the Plan Document. The Trustee receives all contributions made under the plan, holds plan assets and pays benefits to participants as directed by the Plan administrator, and assists in the administration of the plan.

The Company serves as the Plan administrator. The Plan administrator has the responsibility to administer the Plan for the exclusive benefit of the participants and their beneficiaries. These duties include, but are not limited to, establishing procedures, maintaining records, interpreting provisions of the Plan, and making determinations regarding questions which may affect eligibility for benefits.

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results may differ from those estimates.

Investment Valuation

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for 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. Net appreciation (depreciation) includes gains and losses on the Plan's investments held throughout the year as well as those bought and sold during the year.

Risks and Uncertainties

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes are treated as distributions based upon the terms of the Plan Document.

Payment of Benefits

Benefit payments to participants are recorded when paid.

Administrative Expenses

Expenses of the Plan are paid out of the Plan unless paid by the Company. Transaction expenses are included as part of the cost of the related investments. Fees related to notes receivable from participants are paid by the borrowing participant.

Note 3: Tax Status of the Plan

No provision for income taxes has been included in the Plan's financial statements. The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated June 30, 2020, that the Plan and related trust, as then designed, were in accordance with applicable sections of the IRC. The Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and that the Plan was qualified as tax-exempt at December 31, 2023.

GAAP requires the Plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that at December 31, 2023, there were no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements.

The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress for any tax periods. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2020.

Note 4: Information Certified by Trustee (Unaudited)

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the amounts for investment assets and transactions in those assets included in the accompanying financial statements and supplemental information as outlined below as of December 31, 2023 and 2022, and for the year ended December 31, 2023, have been compiled from statements certified as complete and accurate by the Trustee in accordance with DOL regulations. As permitted under such election, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Fidelity, except for comparing such information to information included in the Plan's financial statements and supplemental information:

	2023	2022
Statements of Net Assets Available for Benefits:		
Investments, at fair value	\$ 7,158,769	\$ 4,077,604
Statement of Changes in Net Assets Available for Benefits:		
Net appreciation in fair value of mutual funds	\$ 907,683	
Interest and dividends	146,195	

Note 5: Fair Value Measurements

The accounting standard for fair value measurement provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

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

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

Money market fund - Carrying value approximates fair value.

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

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

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

Assets at fair value as of December 31, 2023:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market fund	\$ 138,680	\$ -	\$ -	\$ 138,680
Mutual funds	<u>7,020,089</u>	<u>-</u>	<u>-</u>	<u>7,020,089</u>
Total assets at fair value	<u>\$ 7,158,769</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,158,769</u>

Assets at fair value as of December 31, 2022:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market fund	\$ 24,262	\$ -	\$ -	\$ 24,262
Mutual funds	<u>4,053,342</u>	<u>-</u>	<u>-</u>	<u>4,053,342</u>
Total assets at fair value	<u>\$ 4,077,604</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,077,604</u>

Note 6: Party-in-Interest Transactions

The Trustee performs services for, sells products to, and manages and maintains certain investments of the Plan for which fees are charged to the Plan. The Trustee is also the record-keeper as defined in the Plan Document. Any transactions with the Trustee qualify as party-in-interest transactions as do notes receivable from participants. Such transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from prohibition of party-in-interest transactions under ERISA.

Note 7: Reconciliation to Form 5500

The financial information of the Plan, as reported on Form 5500, does not include all amounts necessary for reporting on the accrual basis of accounting. A reconciliation of the amounts appearing on Form 5500 to the accompanying financial statements follows:

	2023	2022
Net Assets Available for Benefits		
Net assets, as reported on Form 5500	\$ 7,195,719	\$ 4,235,086
Adjustment to accrue participant contributions receivable	53,911	-
Adjustment to accrue employer contributions receivable	<u>100,778</u>	<u>-</u>
Net assets, as reported in the accompanying financial statements	<u>\$ 7,350,408</u>	<u>\$ 4,235,086</u>
Changes in Net Assets Available for Benefits		
Increase in net assets, as reported on Form 5500	\$ 2,960,633	
Adjustment to accrue participant contributions receivable	53,911	
Adjustment to accrue employer contributions receivable	<u>100,778</u>	
Increase in net assets, as reported in the accompanying financial statements	<u>\$ 3,115,322</u>	

Note 8: Prohibited Transactions

The Company deducted \$84,370 and \$48,002 during 2023 and 2022, respectively, from participants' gross wages that were not remitted in a timely manner to the Plan in accordance with DOL Rules and Regulations. The Company filed Form 5330 and made restorative contributions to the Plan during 2023 to restore lost earnings from 2023 and 2022 participant wages that were not remitted in a timely manner to the Plan.

Note 9: Subsequent Events

The Company has evaluated events and transactions occurring subsequent to December 31, 2023, through the report date, the date of the issuance of the financial statements. During this period, all subsequent events requiring recognition or non-recognized subsequent events requiring disclosure have been incorporated into these financial statements.

Supplemental Information

Ware2Go 401(k) Plan

**Schedule H, Part IV, Line 4a - Schedule of Delinquent Participant Contributions
For the Year Ended December 31, 2023
Plan #001 - Employer Identification #82-4898154**

			Total that Constitute Nonexempt Prohibited			
Plan Year	Participant Contributions Transferred Late to Plan	Loan Repayments Included in Late Contributions (Y/N)	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Corrections in VFCP	Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
2023	\$ 84,370	Y	\$ -	\$ 84,370	\$ -	\$ -
2022	\$ 48,002	Y	\$ -	\$ 48,002	\$ -	\$ -

See accompanying independent auditor's report and notes to financial statements.

Ware2Go 401(k) Plan

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

December 31, 2023

Plan #001 - Employer Identification #82-4898154

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investments (Number of Shares)	(d) Cost	(e) Current Value
	Money Market Fund:			
*	Fidelity Government Money Market Fund Class K6	138,680	#	\$ 138,680
	Mutual Funds:			
*	FID 500 INDEX	10,102	#	1,671,771
	VANG TARGET RET 2055	33,543	#	1,663,395
	VANG TARGET RET 2050	19,270	#	856,360
	VANG TARGET RET 2060	14,846	#	678,318
	VANG SM CAP IDX ADM	3,657	#	373,722
	VANG FTSE AW IDX ADM	9,867	#	344,442
	VANG MIDCAP IDX ADM	1,102	#	317,407
	VANG TARGET RET 2065	7,766	#	232,578
	VANG TARGET RET 2045	6,879	#	183,406
	VAN REAL EST IDX ADM	1,392	#	174,266
	VANG TARGET RET 2025	7,756	#	142,560
	VANG TARGET RET 2040	3,604	#	141,653
	VANG TARGET RET 2035	3,486	#	77,117
	VANG BAL INDEX ADM	1,461	#	65,136
	JPM GOVT BOND R6	6,538	#	62,373
	VANG TARGET RET 2030	718	#	25,482
	VANG TARGET RET INC	305	#	3,972
*	FID LTD TERM GOVT	378	#	3,610
	VANG INFL PROT ADM	109	#	2,521
	Total mutual funds, at fair value			7,020,089
	Total investments			7,158,769
*	Notes receivable from participants	Interest rates from 4.25% to 9.25% with a maturity dates ranging from November 2024 to March 2033		36,950
				\$ 7,195,719

* A party-in-interest as defined by ERISA.

Not required for participant-directed accounts.

See accompanying independent auditor's report and notes to financial statements.

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1. The information contained in this e-mail is confidential and intended only for the use of the management of Ware2Go 401(k) Plan (the Plan) and should not be altered. This email was created October 15, 2024 and Bennett Thrasher LLP will maintain a duplicate copy pursuant to our data retention policies. Additional copies may be requested by reference to its unique identification number 68583.
2. With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your (or any other) Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.
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Bennett Thrasher LLP
Riverwood 200
3300 Riverwood Parkway
Suite 700
Atlanta, Georgia 30339

General: 770-396-2200
Fax: 770-390-0394

Ware2Go 401(k) Plan

Financial Statements

December 31, 2023 and 2022



Ware2Go 401(k) Plan

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* Other information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because there is no information to report.	

Independent Auditor's Report

To the Administrator of
Ware2Go 401(k) Plan:

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

We have performed audits of the accompanying financial statements of Ware2Go 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

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

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

Opinion on the Financial Statements

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

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

Basis for Opinion on the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern over the twelve months from the report date.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the Financial Statements 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 accounting principles generally accepted in the United States of America.

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

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

Supplemental Schedules Required by ERISA

The supplemental schedules of the Plan, as listed in the accompanying index, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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

Bennett Thrasher LLP

October 15, 2024

Ware2Go 401(k) Plan

Statements of Net Assets Available for Benefits December 31, 2023 and 2022

	2023	2022
Assets:		
Investments, at fair value	\$ 7,158,769	\$ 4,077,604
Receivables:		
Participant receivable	53,911	50,467
Employer receivable	100,778	92,613
Notes receivable from participants	36,950	14,402
Total receivables	191,639	157,482
Net assets available for benefits	\$ 7,350,408	\$ 4,235,086

See accompanying independent auditor's report and notes to financial statements.

Ware2Go 401(k) Plan

Statement of Changes in Net Assets Available for Benefits For the Year Ended December 31, 2023

Additions to net assets attributed to:

Contributions:

Participant contributions	\$ 1,712,617
Employer contributions	552,059
Participant rollover contributions	<u>350,135</u>
Total contributions	<u>2,614,811</u>

Investment income:

Net appreciation in fair value of investments	907,683
Interest and dividends	<u>146,195</u>
Total investment income	<u>1,053,878</u>

Interest income on notes receivable from participants	<u>2,269</u>
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Total additions	<u>3,670,958</u>
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Deductions from net assets attributed to:

Benefits paid to participants	501,128
Administrative expenses	<u>54,508</u>
Total deductions	<u>555,636</u>

Net increase	3,115,322
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Net assets available for benefits, beginning of year	<u>4,235,086</u>
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Net assets available for benefits, end of year	<u>\$ 7,350,408</u>
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See accompanying independent auditor's report and notes to financial statements.

Ware2Go 401(k) Plan

Notes to Financial Statements December 31, 2023 and 2022

Note 1: Plan Description

The following is a brief description of the Ware2Go 401(k) Plan (the Plan). The Plan covers certain employees of Ware2Go, Inc. (the Company or Plan Sponsor). The Plan is a defined contribution plan providing retirement benefits to eligible employees of the Company. Participants should refer to the Plan Document for more complete information. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility

Employees become eligible to participate in the Plan immediately. The Plan has no age or service requirement.

Contributions

The Plan includes a provision under Internal Revenue Code (IRC) Section 401(k) whereby participants may deposit pre-tax and Roth contributions totaling a maximum of 100% of compensation, as defined, subject to the statutory limit set by the Internal Revenue Code (IRC). The limit for 2023 was \$22,500. Participants who have attained at least age 50 are eligible to defer additional amounts (catch-up contributions). The maximum catch-up contribution in 2023 was \$7,500. Participants may also contribute amounts representing distributions from other qualified plans (rollover contributions).

The Company makes matching contributions up to 50% of the first 6% of compensation that a participant contributes to the Plan, in accordance with the Plan Document. The Company's matching contributions totaled \$552,059 for the year ended December 31, 2023.

Vesting

Participants are also immediately vested in all matching employer contributions.

Participation

Individual accounts are maintained for each of the Plan's participants to reflect the participant's share of the Plan's earnings or losses, the Company's contributions, if any, and the participant's contributions. Allocation of earnings or losses is based on relative account balances and investment elections. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance.

Withdrawals and Termination

In general, a participant may withdraw up to 100% of the participants pre-tax, Roth and rollover contributions in the event of a participant's financial hardship, as defined in the Plan Document. Hardship distributions may not exceed the amount of the participant's financial hardship and may only be made from accounts which are fully vested.

In-service withdrawals of all or a portion of a participant's vested account balance may be made by a participant after reaching age 59 ½ as defined in the Plan Document.

Participants withdrawing from the Plan due to termination of employment, other than due to retirement, death, or disability, may receive the value of their vested account by transfer to another qualified plan or individual retirement account or through a lump sum distribution. In general, if the participant's account balance, as defined in the Plan Document, is less than \$5,000, distributions will be made as soon as administratively feasible following the severance of employment and do not require participant consent. If the participant's account balance, as defined in the Plan Document, is greater than \$5,000, distributions are to be made in a uniform and nondiscriminatory manner as established by the Plan Sponsor and require participant consent.

Distributions from the Plan will normally be subject to income taxes and in certain circumstances may also be subject to IRS penalties, unless the distribution is transferred to another qualified plan or individual retirement account.

Notes Receivable from Participants

The Plan allows participants currently employed by the Company to borrow amounts not exceeding 50% of their vested account balance or \$50,000. Notes receivable bear interest at prevailing rates for comparable notes made by commercial lending institutions. Notes receivable repayments are generally made through payroll deductions and normally must be repaid within a five-year term unless the note was used to purchase a primary residence, which allows extension of the term up to 15 years. Notes receivable become due and payable in full once a participant terminates employment.

Plan Termination

The Company has reserved the right to amend, modify, suspend, or terminate the Plan at any time, subject to the provisions of ERISA.

Plan Administration

Fidelity Management Trust Company (Fidelity or Trustee) serves as the Trustee and custodian of the plan pursuant of the Plan Document. The Trustee receives all contributions made under the plan, holds plan assets and pays benefits to participants as directed by the Plan administrator, and assists in the administration of the plan.

The Company serves as the Plan administrator. The Plan administrator has the responsibility to administer the Plan for the exclusive benefit of the participants and their beneficiaries. These duties include, but are not limited to, establishing procedures, maintaining records, interpreting provisions of the Plan, and making determinations regarding questions which may affect eligibility for benefits.

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results may differ from those estimates.

Investment Valuation

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for 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. Net appreciation (depreciation) includes gains and losses on the Plan's investments held throughout the year as well as those bought and sold during the year.

Risks and Uncertainties

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes are treated as distributions based upon the terms of the Plan Document.

Payment of Benefits

Benefit payments to participants are recorded when paid.

Administrative Expenses

Expenses of the Plan are paid out of the Plan unless paid by the Company. Transaction expenses are included as part of the cost of the related investments. Fees related to notes receivable from participants are paid by the borrowing participant.

Note 3: Tax Status of the Plan

No provision for income taxes has been included in the Plan's financial statements. The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated June 30, 2020, that the Plan and related trust, as then designed, were in accordance with applicable sections of the IRC. The Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and that the Plan was qualified as tax-exempt at December 31, 2023.

GAAP requires the Plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that at December 31, 2023, there were no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements.

The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress for any tax periods. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2020.

Note 4: Information Certified by Trustee (Unaudited)

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the amounts for investment assets and transactions in those assets included in the accompanying financial statements and supplemental information as outlined below as of December 31, 2023 and 2022, and for the year ended December 31, 2023, have been compiled from statements certified as complete and accurate by the Trustee in accordance with DOL regulations. As permitted under such election, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Fidelity, except for comparing such information to information included in the Plan's financial statements and supplemental information:

	2023	2022
Statements of Net Assets Available for Benefits:		
Investments, at fair value	\$ 7,158,769	\$ 4,077,604
Statement of Changes in Net Assets Available for Benefits:		
Net appreciation in fair value of mutual funds	\$ 907,683	
Interest and dividends	146,195	

Note 5: Fair Value Measurements

The accounting standard for fair value measurement provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

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

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

Money market fund - Carrying value approximates fair value.

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

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

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

Assets at fair value as of December 31, 2023:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market fund	\$ 138,680	\$ -	\$ -	\$ 138,680
Mutual funds	<u>7,020,089</u>	<u>-</u>	<u>-</u>	<u>7,020,089</u>
Total assets at fair value	<u>\$ 7,158,769</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,158,769</u>

Assets at fair value as of December 31, 2022:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market fund	\$ 24,262	\$ -	\$ -	\$ 24,262
Mutual funds	<u>4,053,342</u>	<u>-</u>	<u>-</u>	<u>4,053,342</u>
Total assets at fair value	<u>\$ 4,077,604</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,077,604</u>

Note 6: Party-in-Interest Transactions

The Trustee performs services for, sells products to, and manages and maintains certain investments of the Plan for which fees are charged to the Plan. The Trustee is also the record-keeper as defined in the Plan Document. Any transactions with the Trustee qualify as party-in-interest transactions as do notes receivable from participants. Such transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from prohibition of party-in-interest transactions under ERISA.

Note 7: Reconciliation to Form 5500

The financial information of the Plan, as reported on Form 5500, does not include all amounts necessary for reporting on the accrual basis of accounting. A reconciliation of the amounts appearing on Form 5500 to the accompanying financial statements follows:

	2023	2022
Net Assets Available for Benefits		
Net assets, as reported on Form 5500	\$ 7,195,719	\$ 4,235,086
Adjustment to accrue participant contributions receivable	53,911	-
Adjustment to accrue employer contributions receivable	<u>100,778</u>	<u>-</u>
Net assets, as reported in the accompanying financial statements	<u>\$ 7,350,408</u>	<u>\$ 4,235,086</u>
Changes in Net Assets Available for Benefits		
Increase in net assets, as reported on Form 5500	\$ 2,960,633	
Adjustment to accrue participant contributions receivable	53,911	
Adjustment to accrue employer contributions receivable	<u>100,778</u>	
Increase in net assets, as reported in the accompanying financial statements	<u>\$ 3,115,322</u>	

Note 8: Prohibited Transactions

The Company deducted \$84,370 and \$48,002 during 2023 and 2022, respectively, from participants' gross wages that were not remitted in a timely manner to the Plan in accordance with DOL Rules and Regulations. The Company filed Form 5330 and made restorative contributions to the Plan during 2023 to restore lost earnings from 2023 and 2022 participant wages that were not remitted in a timely manner to the Plan.

Note 9: Subsequent Events

The Company has evaluated events and transactions occurring subsequent to December 31, 2023, through the report date, the date of the issuance of the financial statements. During this period, all subsequent events requiring recognition or non-recognized subsequent events requiring disclosure have been incorporated into these financial statements.

Supplemental Information

Ware2Go 401(k) Plan

Schedule H, Part IV, Line 4a - Schedule of Delinquent Participant Contributions For the Year Ended December 31, 2023 Plan #001 - Employer Identification #82-4898154

			Total that Constitute Nonexempt Prohibited			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
Plan Year	Participant Contributions Transferred Late to Plan	Loan Repayments Included in Late Contributions (Y/N)	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Corrections in VFCP	
2023	\$ 84,370	Y	\$ -	\$ 84,370	\$ -	\$ -
2022	\$ 48,002	Y	\$ -	\$ 48,002	\$ -	\$ -

See accompanying independent auditor's report and notes to financial statements.

Ware2Go 401(k) Plan

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

December 31, 2023

Plan #001 - Employer Identification #82-4898154

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investments (Number of Shares)	(d) Cost	(e) Current Value
	Money Market Fund:			
*	Fidelity Government Money Market Fund Class K6	138,680	#	\$ 138,680
	Mutual Funds:			
*	FID 500 INDEX	10,102	#	1,671,771
	VANG TARGET RET 2055	33,543	#	1,663,395
	VANG TARGET RET 2050	19,270	#	856,360
	VANG TARGET RET 2060	14,846	#	678,318
	VANG SM CAP IDX ADM	3,657	#	373,722
	VANG FTSE AW IDX ADM	9,867	#	344,442
	VANG MIDCAP IDX ADM	1,102	#	317,407
	VANG TARGET RET 2065	7,766	#	232,578
	VANG TARGET RET 2045	6,879	#	183,406
	VAN REAL EST IDX ADM	1,392	#	174,266
	VANG TARGET RET 2025	7,756	#	142,560
	VANG TARGET RET 2040	3,604	#	141,653
	VANG TARGET RET 2035	3,486	#	77,117
	VANG BAL INDEX ADM	1,461	#	65,136
	JPM GOVT BOND R6	6,538	#	62,373
	VANG TARGET RET 2030	718	#	25,482
	VANG TARGET RET INC	305	#	3,972
*	FID LTD TERM GOVT	378	#	3,610
	VANG INFL PROT ADM	109	#	2,521
	Total mutual funds, at fair value			7,020,089
	Total investments			7,158,769
*	Notes receivable from participants	Interest rates from 4.25% to 9.25% with a maturity dates ranging from November 2024 to March 2033		36,950
				\$ 7,195,719

* A party-in-interest as defined by ERISA.

Not required for participant-directed accounts.

See accompanying independent auditor's report and notes to financial statements.