

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 CENTURY BUSINESS SOLUTIONS 401(K) PLAN	1b Three-digit plan number (PN) ▶ 001
		1c Effective date of plan 01/01/2015
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) INTEGRA CAPITAL GROUP, INC. 20 PACIFICA, SUITE 1450 IRVINE, CA 92618	2b Employer Identification Number (EIN) 20-3414809 2c Plan Sponsor's telephone number 888-500-7798 2d Business code (see instructions) 525990

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	HELEN CHU
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2024	HELEN CHU
	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	5 190
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) 122 6a(2) 135 6b 6 6c 24 6d 165 6e 0 6f 165 6g(1) 159 6g(2) 146 6h 13
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:

2A 2E 2F 2J 2K 2G 2R 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 _____
- (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 CENTURY BUSINESS SOLUTIONS 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 INTEGRA CAPITAL GROUP, INC.	D Employer Identification Number (EIN) 20-3414809

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

- a

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

No

Yes

☒
- b

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

(b)

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

(b)

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

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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)

NBS

430 W 7TH STREET, STE 219006
KANSAS CITY, MO 64105-1407

(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?
13	CONTRACT ADMIN	6443	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CAPITAL GROUP RETIREMENT PLAN SRVS

6455 IRVINE CENTER DRIVE
IRVINE, CA 92618

(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?
64	RECORDKEEPING	237	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

Part I Service Provider Information (continued)

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

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

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan CENTURY BUSINESS SOLUTIONS 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 INTEGRA CAPITAL GROUP, INC.		
		D Employer Identification Number (EIN) 20-3414809

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1740	
(2) Participant contributions	1b(2)	8034	
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	20439	60536
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	4043708	5780618
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	4073921	5841154
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
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	4073921	5841154

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)	196584	
(B) Participants	2a(1)(B)	900671	
(C) Others (including rollovers)	2a(1)(C)	97090	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1194345
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	816	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		816
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	151581	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		151581
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		670380
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		2017122

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	246035	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		246035
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		1670
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)	1147	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	1037	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		2184
j Total expenses. Add all expense amounts in column (b) and enter total	2j		249889

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1767233
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **LING & BOUMAN, LLP**

(2) EIN: **81-4590836**

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.)	☒	☐	214426
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 CENTURY BUSINESS SOLUTIONS 401(K) PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 INTEGRA CAPITAL GROUP, INC.		D Employer Identification Number (EIN) 20-3414809
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 95-6817943 82-4555287		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A		
If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____		
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2023 v. 230707		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for: a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment) 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) 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)	14a 14b 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 b The corresponding number for the second preceding plan year	15a 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 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	16a 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>Q702809A</u> .	

CENTURY BUSINESS SOLUTIONS 401(K) PLAN

**FINANCIAL STATEMENTS,
SUPPLEMENTARY INFORMATION
AND
INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEARS ENDED
DECEMBER 31, 2023 AND 2022**

4669 Murphy Canyon Road
Suite 130
San Diego, CA 92123

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CENTURY BUSINESS SOLUTIONS 401(K) PLAN
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

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LING & BOUMAN, LLP
Certified Public Accountants
4669 Murphy Canyon Road, Suite 130
San Diego, California 92123
Tel. (858) 467-4770 Fax (858) 467-4779

INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee of
the Century Business Solutions 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 Century Business Solutions 401(K) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023 and 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Century Business Solutions 401(K) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

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

Opinion

In our opinion, based on our audits and 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

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Century Business Solutions 401(K) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

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 Century Business Solutions 401(K) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Century Business Solutions 401(K) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Century Business Solutions 401(K) 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 Schedule H, Line 4i – Schedule of Assets and Schedule H, Line 4a – Schedule of Delinquent Participant Transactions as of December 31, 2023 and 2022 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. 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 Department of Labor'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 Department of Labor'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).

Ling & Bouman, LLP

San Diego, California
October 15, 2024

CENTURY BUSINESS SOLUTIONS 401(K) PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR PLAN BENEFITS
AS OF DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
Investments (at fair value)		
Money Markets	\$ 15,486	\$ 85,294
Mutual Funds	<u>5,765,133</u>	<u>3,958,414</u>
Total Investments	<u>5,780,619</u>	<u>4,043,708</u>
Receivables		
Employee Contributions	-	8,008
Employer Contributions	-	1,766
Notes Receivable From Participants	<u>60,535</u>	<u>308</u>
Total Receivables	<u>60,535</u>	<u>10,082</u>
Total Assets	<u>5,841,154</u>	<u>4,053,790</u>
LIABILITIES		
Excess Contributions	<u>26,310</u>	<u>8,057</u>
Total Liabilities	<u>26,310</u>	<u>8,057</u>
NET ASSETS AVAILABLE FOR PLAN BENEFITS	<u><u>\$ 5,814,844</u></u>	<u><u>\$ 4,045,733</u></u>

See notes to financial statements.

CENTURY BUSINESS SOLUTIONS 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
ADDITIONS		
Investment Income		
Net appreciation (depreciation) in fair market value of investments	\$ 821,967	\$ (832,248)
TOTAL INVESTMENT INCOME (LOSS)	<u>821,967</u>	<u>(832,248)</u>
Interest income on notes receivable from participants	<u>816</u>	<u>818</u>
Contributions		
Employee Contributions	899,707	720,715
Employer Contributions	195,346	240,014
Other Employer Contributions	1,159	-
Rollover Contributions	<u>97,090</u>	<u>-</u>
TOTAL CONTRIBUTIONS	<u>1,193,302</u>	<u>960,729</u>
TOTAL ADDITIONS	<u>2,016,085</u>	<u>129,299</u>
DEDUCTIONS		
Benefits paid to participants	218,596	261,942
Administrative expenses	398	11,685
Deemed Distributions	1,670	20,131
Excess Contributions	<u>26,310</u>	<u>8,057</u>
TOTAL DEDUCTIONS	<u>246,974</u>	<u>301,815</u>
NET INCREASE (DECREASE) IN NET ASSETS AVAILABLE FOR PLAN BENEFITS	1,769,111	(172,516)
NET ASSETS AVAILABLE FOR PLAN BENEFITS		
Beginning of Year	<u>4,045,733</u>	<u>4,218,249</u>
End of Year	<u><u>\$ 5,814,844</u></u>	<u><u>\$ 4,045,733</u></u>

See notes to financial statements.

CENTURY BUSINESS SOLUTIONS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

Note 1 – Description of Plan

The following description of the Plan is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General

The Plan is a defined contribution 401(k) savings plan covering all employees of the Integra Capital Group, Inc. (the “Company”). The Plan name is the Century Business Solutions 401(k) Plan (the “Plan”). Eligible employees become eligible, as defined, to participate in the Plan after 90 days of service. No service with other employers is recognized except as required by law. Union employees and Nonresident aliens are excluded from participating in the Plan. Employees may join the Plan the first day of the calendar month after meeting the eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Security Act of 1974 (“ERISA”).

Contributions

Participants may contribute elective deferrals to the 401(k) Savings component of the Plan up to 100% percent of their compensation as defined in the Plan, subject to maximum allowable limits, as defined by IRC and ERISA. The Plan, unless the participant makes an affirmative election, will withhold 4% of each employee’s compensation for each payroll period. This automatic deferral does not have an annual escalation clause. Employees are also allowed to make catch-up contributions if over age 50. Employee rollover contributions are also permitted under the Plan. The Plan also allows participants to contribute Roth elective deferrals (“Roth Contributions”) and after-tax voluntary Employee contributions into the Plan.

The Plan allows for the Company to make a flexible discretionary match, which allows a matching contribution for which the Employer in its sole discretion elects to make to the Plan. In 2023 and 2022, the Company elected to make matching contributions to the Plan. For employees that contributed from 0% to 4% of their compensation to the Plan, the Company matched 25% of the employee’s contribution. For employees that contributed 5% or more of their compensation, the Company matched 100% of the employee’s contribution up to 6%. This election encourages employees to contribute larger amounts to the Plan. The matching contribution is discontinued once an employee reaches \$155,000 in compensation.

The Company may also make Employer non-elective contributions (profit sharing contributions, Money purchase pension Plan contribution and/or prevailing wage contributions) to the Plan at the option of the Company's Management, which amount is to be determined annually and is subject to IRC and ERISA limits. The contributions are allocated to participants in a manner determined by the Company and only employees with one year of service are eligible. There were no employer non-elective contributions to the Plan for the years ended December 31, 2023 and 2022.

CENTURY BUSINESS SOLUTIONS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

Participant Accounts

Each participant's account is credited with the participant's contributions and an allocation of the Company's contributions, if any, and Plan earnings. Allocations are based on participant compensation or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balances. Participants elect the investment fund(s) in which they would like to invest their account balances.

Vesting

Participants are immediately vested in their voluntary contributions, employer matching contributions, plus actual earnings thereon. Vesting on additional profit sharing contributions and the earnings thereon is based on years of continuous service, as defined. A participant is vested as set forth below:

<u>Years of Service</u>	<u>Matching Contributions Vested %</u>
Less than 2 years	0
2 years	20
3 years	40
4 years	60
5 years	80
6 years of more	100

Participants will become fully vested upon death or total and permanent disability.

Notes Receivable from Participants

Employee loans are permitted under the Plan. The maximum amount of any loan is 50% of the participant's vested account balance or \$50,000, whichever is lower. The outstanding loan balances are secured by the participant's account and bear interest at rates charged by similar types of loans by other lenders. Loans are repaid through payroll withholding generally over terms of 1 to 5 years. Certain loans also qualify for a 30-year term, as permitted under the IRC.

Payment of Benefits

Upon death, disability, or normal retirement, as defined in the Plan document, participants become fully vested in their accounts. Benefit payments for normal retirement are made in a lump sum payment or annual installments based on the participant's election. For termination of service due to death, a participant's beneficiaries shall be paid the entire balance by the end of the fifth year. For benefit payments for any other reasons, a participant may receive the value of the vested interest in his or her account as defined in the adoption agreement. Corrective distributions are paid to those

CENTURY BUSINESS SOLUTIONS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

participants who have made contributions to the Plan in excess of IRC provisions.

Benefits are recorded when paid. Net assets available for Plan benefits may contain amounts allocated to accounts of persons who have withdrawn from participation in the earnings and operations of the Plan and who have requested distributions at December 31, 2023 and 2022. At December 31, 2023 and 2022, there were no requested distributions to be paid to participants.

Forfeitures

Forfeitures must be disposed of no later than the last day of the Plan year following the year in which the forfeiture occurs. Forfeitures may be allocated to a forfeiture account which can be used to reduce employer contributions, be added to the Employer matching contribution, and/or be allocated as an additional matching contribution and be allocated to all Participants as defined but the forfeiture account must be disposed of on the last day of the Plan year. There were no forfeited non-vested amounts used to reduce employer elective contributions for the years ended December 31, 2023 and 2022. Forfeited funds of \$10,302 and \$47,088 were available for use in the following plan years as of December 31, 2023 and 2022, respectively. Forfeiture funds were used to offset employer contributions of \$92,790 in 2023 and pay \$11,000 of plan expenses in 2022.

Administrative Expenses

The Company has elected to pay certain of the administrative expenses (record keeping and trustee fees) of the Plan and therefore these amounts are excluded from these financial statements. For the years ended December 31, 2023 and 2022, these payments made by the Company totaled \$26,836 and \$7,988, respectively. In addition, the Plan also pays for certain management fees for the Plan investments which amounted to \$6,680 and \$11,685 in 2023 and 2022, respectively. (See Note 5)

Note 2 – Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan include the funds, accounts and activity of the Century Business Solutions 401(K) Plan and have been prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Valuation of Investments

The Plan's investments in mutual funds are stated at fair value as determined by quoted market prices,

CENTURY BUSINESS SOLUTIONS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

if available. Participant loans are valued at cost which approximates fair value.

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

Funds Held by Custodian

The Plan trustee is the principal member of Century Business Solutions 401(K) Plan. All investments of the Plan are currently held in trust and are administered by the Plan custodian, Capital Bank and Trust Company ("Capital Group"). The custodian has certified all of the investment transactions of the Plan.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2023 and 2022, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment, known as a deemed distribution, based on the terms of the Plan document. There were \$1,670 and \$20,131 in deemed distributions for the years ended December 31, 2023 and 2022.

At December 31, 2023 and 2022, employee loans outstanding totaled \$60,535 and \$308, respectively.

Reclassifications

Certain reclassifications have been made to the 2022 financial statements to conform to 2023 presentation.

Date of Management Review

Management has evaluated all subsequent events through October 15, 2024, the date the financial statements were available for issue.

Note 3 – Certified Financial Information

The financial information included in the Plan's financial statements as it relates to investments assets, investment transactions, investment income, notes receivable, and the supplemental schedule of assets held at end of the year have been derived from information certified as complete and accurate by

CENTURY BUSINESS SOLUTIONS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

Capital Bank and Trust for 2023 and 2022. This information was not audited, in accordance with the Plan Administrators Instructions and as permitted by Section 29 CFR 2520.103-8 of the Departments of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Participants may direct contributions and any related earnings into various different investment options. Participants may elect to transfer between investment options all or a portion of their account balance as frequently as allowed by the investment manager.

Note 4 – Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefit. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan 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.

Accounting Standards Codification ("ASC") 820, "Fair Value Measurements and Disclosures," establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority; Level 2 inputs consist of observable inputs other than quoted prices for identical assets; and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. No Level 2 or 3 inputs were available to the Plan.

Level 1 Fair Value Measurements

The fair value of the money market and mutual funds is based on quoted market prices of identical assets in active markets at year-end.

Fair Value
Measurements Using:

	Quoted Prices in Active Markets for Identical Assets (Level 1)
<u>Fair Value</u>	

CENTURY BUSINESS SOLUTIONS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

December 31, 2023

Money Market	\$ 15,486	\$ 15,486
Mutual Funds	<u>5,765,133</u>	<u>5,765,133</u>
Total	<u>\$ 5,780,619</u>	<u>\$ 5,780,619</u>

December 31, 2022

Money Market	\$ 85,294	\$ 85,294
Mutual Funds	<u>3,958,414</u>	<u>3,958,414</u>
Total	<u>\$ 4,043,708</u>	<u>\$ 4,043,708</u>

Gains and losses (realized and unrealized) included in changes in net assets available for benefits for the years ended December 31, 2023 and 2022 are reported in net appreciation in fair value of investments.

Note 5 – Parties in Interest

Certain Plan investments may be invested in mutual funds accounts managed by American Funds a Division of the Capital Bank and Trust Company. Capital Bank and Trust Company is the Plan custodian as defined by the Plan and, therefore, these transactions would qualify as parties-in-interest. Investment management fees paid by the Plan are included in Net appreciation in fair market value of investments.

Note 6 – Delinquent Payment of Participant Contributions

The Company failed to transmit participant contribution, including loan payments, to the Plan within the required timeframe totaling \$214,426 and \$66,603 in 2023 and 2022 respectively. The 2023 late contributions are expected to be fully corrected outside of the Voluntary Fiduciary Correction Program (“VFCP”) in 2024 and any lost participant earnings will be fully restored to the participants. The late contributions for 2022 were corrected outside of the VFCP in 2023 and \$1,159 in lost participant earnings was restored to the Plan participants.

Note 7 – Plan Termination

Although the Company has not expressed any intent to do so, the Company has the right under the Plan to discontinue at any time and to terminate the Plan subject to the provisions of ERISA. In the event of termination of the Plan, participants become fully vested in their account balances and distributions are made to participants based on proportional account balances.

CENTURY BUSINESS SOLUTIONS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

Note 8 – Tax Status

The Plan is a Prototype Plan originally sponsored by American Funds. The Prototype Plan received a determination letter from the IRS that the Plan is designed in accordance with applicable sections of the Internal Revenue Code (“IRC”). The Plan administrator believes the Plan is operated in compliance with applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan’s financial statement.

Accounting principles generally accepted in the United States of America require the Plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the IRS. There were no uncertain tax positions for the Plan years ended December 31, 2023 and 2022. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress.

Note 9 – Reconciliation of Financial Statements to Schedule H of Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2023 and 2022 to Schedule H of Form 5500:

	<u>2023</u>	<u>2022</u>
Net assets available for benefits per Schedule H of Form 5500	\$ 5,841,154	\$ 4,073,921
Less: Deemed Distribution Loans at December 31, 2023 and 2022	-	(20,131)
Less : Excess Contributions at December 31, 2023 and 2022	<u>(26,310)</u>	<u>(8,057)</u>
Net assets available for benefits per the financial statements	<u>\$ 5,814,844</u>	<u>\$ 4,045,733</u>

The following is a reconciliation of the increase in net assets available for Plan benefits per the financial statements at December 31, 2023 and 2022 to Schedule H of Form 5500:

	<u>2023</u>	<u>2022</u>
Increase (Decrease) in net assets available for Plan benefits per Schedule H of Form 5500	\$ 1,767,233	\$ (206,490)
Less: Deemed Distribution Loans at December 31, 2023 and 2022	-	(20,131)

CENTURY BUSINESS SOLUTIONS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

Add : Deemed Distribution loans at December 31, 2022 and 2021	20,131	40,547
Less : Excess Contributions at December 31, 2023 and 2022	(26,310)	(8,057)
Add : Excess Contributions at December 31, 2022 and 2021	<u>8,057</u>	<u>21,615</u>
(Decrease) increase in net assets available for Plan benefits per financial statements	<u>\$ 1,769,111</u>	<u>\$ (172,516)</u>

Note 10 – Corrective Distributions

In order to comply with the contribution limitations of Code Sections 401(k) and 415, the Plan from year to year will refund amounts to certain employees who have made contributions in excess of limits established by the IRC. As of December 31, 2023 and 2022, the Plan accrued \$26,310 and \$8,057 in excess contributions due participants.

Note 11 – 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 statement of net assets available for benefits.

Participants may invest in certain mutual fund accounts that invest in the securities of foreign companies or companies with significant operations in foreign countries, which involve additional special risks and considerations not typically associated with investing in U.S. companies. These risks include but are not limited to devaluation of currencies, less reliable information about issuers, different securities transaction regulations, clearance and settlement practices, and possibly adverse political and economic developments. Moreover, the securities of many foreign companies may be less liquid and their prices more volatile than those securities of comparable U.S. companies.

SUPPLEMENTARY INFORMATION

CENTURY BUSINESS SOLUTIONS 401(K) PLAN
EIN: 20-3414809
PLAN NUMBER: 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2023

(a) <u>Identity of issue, borrower, lessor, or similar party</u>	(c) <u>Description of investment including maturity date, rate of interest, collateral, par, or maturity value</u>	(d) <u>Cost</u>	(e) <u>Current value</u>
Money Market:			
* American Funds US Government Money Market Fund			\$ 15,486
Mutual Funds:			
* American Funds EuroPacific Gr R6	Mutual Fund		19,401
* American Funds New Perspective R6	Mutual Fund		19,181
* American Funds New World	Mutual Fund		16,336
* American Funds Smallcap World	Mutual Fund		19,277
Janus Henderson Global Tech Innovation	Mutual Fund		29,948
JP Morgan Large Cap Growth R6	Mutual Fund		103,967
MFS Intl Diversification	Mutual Fund		19,286
Nationwide Geneva Small Cap Growth	Mutual Fund		18,299
Vanguard Mid Cap Index Adm	Mutual Fund		18,186
Vanguard Small Cap Index Adm	Mutual Fund		10,995
Vanguard Total Stock Mrk Index	Mutual Fund		28,054
Allspring Special Small Cap Value Inst	Mutual Fund		18,411
* American Funds American Mutual	Mutual Fund		31,894
* American Funds Washington Mutual	Mutual Fund		19,473
Vanguard 500 Index Fund Adm	Mutual Fund		144,552
* American Funds Capital Inc Bldr	Mutual Fund		17,455
* American Funds Income Fund of America	Mutual Fund		11,909
Vanguard Total Bond Market Index Adm	Mutual Fund		5,653
* American Funds 2020 Target Date	Mutual Fund		140,755
* American Funds 2025 Target Date	Mutual Fund		146,485
* American Funds 2030 Target Date	Mutual Fund		1,170,817
* American Funds 2035 Target Date	Mutual Fund		667,226
* American Funds 2040 Target Date	Mutual Fund		135,316
* American Funds 2045 Target Date	Mutual Fund		506,443
* American Funds 2050 Target Date	Mutual Fund		870,873
* American Funds 2055 Target Date	Mutual Fund		444,987
* American Funds 2060 Target Date	Mutual Fund		925,550
* American Funds 2065 Target Date	Mutual Fund		204,404
			<u>5,765,133</u>
Notes Receivable From Participants	4.25% - 9.5% interest		<u>60,535</u>
Total			<u><u>\$ 5,841,154</u></u>

Notes: Column (a) * represents parties in interest.
Column (d) is blank as all investments are participant directed.

See notes to financial statements.

CENTURY BUSINESS SOLUTIONS 401(K) PLAN
EIN: 20-3414809
PLAN NUMBER: 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2022

(a) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
Money Market:			
* American Funds US Government Money Market Fund			\$ 85,294
Mutual Funds:			
* American Mutual Fund	Mutual Fund		169,008
* The Growth Fund of America	Mutual Fund		476,998
* The Income Fund of America	Mutual Fund		3,022
* American Funds New Perspective	Mutual Fund		33,556
* The Bond Fund of America	Mutual Fund		6,043
* Fundamental Investors	Mutual Fund		231,493
* American Balanced Fund	Mutual Fund		32,083
* Capital Income Builder - R3	Mutual Fund		10,693
* EuroPacific Growth Fund	Mutual Fund		52,009
* American High-Income Trust	Mutual Fund		1,847
* Intermediate Bond Fund of America	Mutual Fund		1,969
* Capital World Bond Fund	Mutual Fund		9,428
* Capital World Growth and Income Fund	Mutual Fund		114,176
* SMALLCAP World Fund	Mutual Fund		100,656
* New World Fund	Mutual Fund		43,779
* Short-Term Bond Fund of America	Mutual Fund		2,108
* American Funds 2010 Target Date	Mutual Fund		8,343
* American Funds 2015 Target Date	Mutual Fund		8,415
* American Funds 2020 Target Date	Mutual Fund		91,761
* American Funds 2025 Target Date	Mutual Fund		101,985
* American Funds 2030 Target Date	Mutual Fund		601,133
* American Funds 2035 Target Date	Mutual Fund		471,948
* American Funds 2040 Target Date	Mutual Fund		86,462
* American Funds 2045 Target Date	Mutual Fund		366,464
* American Funds 2050 Target Date	Mutual Fund		429,981
* American Funds 2055 Target Date	Mutual Fund		197,974
* American Funds Moderate Growth and Income Portfolio	Mutual Fund		30,339
* American Funds 2060 Target Date	Mutual Fund		246,567
* American Funds 2065 Target Date	Mutual Fund		28,173
			<u>3,958,414</u>
Notes Receivable From Participants	4.25% interest		<u>308</u>
Total			<u><u>\$ 4,044,016</u></u>

Notes: Column (a) * represents parties in interest.
Column (d) is blank as all investments are participant directed.

See notes to financial statements.

CENTURY BUSINESS SOLUTIONS 401(K) PLAN
EIN: 20-3414809
PLAN NUMBER: 001
SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT TRANSACTIONS
For the Year Ended December 31, 2023

Participant Contributions Transferred late to the Plan Check here if late participant loan repayments are included:	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
\$ 214,426 *	\$ 147,823	\$ 66,603	\$ -	\$ -

* \$147,823 in 2023, \$66,603 in 2022

See notes to financial statements.

CENTURY BUSINESS SOLUTIONS 401(K) PLAN**EIN: 20-3414809****PLAN NUMBER: 001****SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT TRANSACTIONS****For the Year Ended December 31, 2022**

Participant Contributions Transferred late to the Plan Check here if late participant loan repayments are included:	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
<u>\$ 98,217</u>	<u>\$ 66,603</u>	<u>\$ 31,614</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements.

CENTURY BUSINESS SOLUTIONS 401(K) PLAN
EIN: 20-3414809
PLAN NUMBER: 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2023

(a) <u>Identity of issue, borrower, lessor, or similar party</u>	(c) <u>Description of investment including maturity date, rate of interest, collateral, par, or maturity value</u>	(d) <u>Cost</u>	(e) <u>Current value</u>
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* American Funds US Government Money Market Fund			\$ 15,486
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* American Funds 2065 Target Date	Mutual Fund		204,404
			<u>5,765,133</u>
Notes Receivable From Participants	4.25% - 9.5% interest		<u>60,535</u>
Total			<u><u>\$ 5,841,154</u></u>

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CENTURY BUSINESS SOLUTIONS 401(K) PLAN
EIN: 20-3414809
PLAN NUMBER: 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2022

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Money Market:			
* American Funds US Government Money Market Fund			\$ 85,294
Mutual Funds:			
* American Mutual Fund	Mutual Fund		169,008
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* The Income Fund of America	Mutual Fund		3,022
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* Capital World Growth and Income Fund	Mutual Fund		114,176
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CENTURY BUSINESS SOLUTIONS 401(K) PLAN
EIN: 20-3414809
PLAN NUMBER: 001
SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT TRANSACTIONS
For the Year Ended December 31, 2023

Participant Contributions Transferred late to the Plan Check here if late participant loan repayments are included:	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
\$ 214,426 *	\$ 147,823	\$ 66,603	\$ -	\$ -

* \$147,823 in 2023, \$66,603 in 2022

See notes to financial statements.