

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 OUTMATCH, INC. 401(K) RETIREMENT PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/1994
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) SHERI TATE 13355 NOEL RD STE 1500 DALLAS, TX 75240
2b	Employer Identification Number (EIN) 75-2289925
2c	Plan Sponsor's telephone number 972-233-6055
2d	Business code (see instructions) 541600

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.	12/18/2024	LORI ORTKIESE
	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	5 267
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) 117 6a(2) 165 6b 0 6c 236 6d 401 6e 0 6f 401 6g(1) 256 6g(2) 385 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

3D 2J 2T 2E 2F 2G

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 OUTMATCH, INC. 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 SHERI TATE	D Employer Identification Number (EIN) 75-2289925

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).....

X

YesNo
- 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)

RESOURCES INVESTMENT ADVISORS LLC

43-1451524

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	36917	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	2150	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
AS SM CO GROWTH ADM - DST ASSET MA 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
AS ST BOND PLUS A - SS&C GIDS, INC 2000 CROWN COLONY DRIVE QUINCY, MA 02169	0.55%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
BWG GLB OPP BOND A - FRANKLIN TEMP 94-3167260	0.50%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
EV INC FUND BOSTON A - BNY MELLON 500 ROSS STREET 15253-4426 PITTSBURGH, PA 53442	0.50%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
INVS DIVRS DIVD R5 - INVESCO INVES 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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 OUTMATCH, INC. 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 SHERI TATE	D Employer Identification Number (EIN) 75-2289925	

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)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1743197	2460797
(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)	83941	165183
(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)	9224553	16470268
(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	11051691	19096248
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	11051691	19096248

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)	613813	
(B) Participants	2a(1)(B)	1566336	
(C) Others (including rollovers)	2a(1)(C)	156166	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2336315
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	110828	
(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)	10863	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		121691
(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)	409738	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		409738
(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)		2493040
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		5360784

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2043830	
(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)		2043830
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		2560
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)	2150	
(4) IQPA audit fees.....	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	40272	
(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)		42422
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2088812

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		3271972
l Transfers of assets:			
(1) To this plan	2l(1)		4772585
(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: **WINDHAM BRANNON LLC**

(2) EIN: **58-1763439**

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.)	☒	☐	93543
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	☐	☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	☐	☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	☐	☒	
e Was this plan covered by a fidelity bond?	☒	☐	500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	☐	☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	☐	☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	☐	☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒	☐	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	☐	☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	☐	☒	
l Has the plan failed to provide any benefit when due under the plan?	☐	☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	☒	☐	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	☒	☐	

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

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
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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	B Three-digit plan number (PN)	
OUTMATCH, INC. 401(K) RETIREMENT PLAN	001	
C Plan sponsor's name as shown on line 2a of Form 5500	D Employer Identification Number (EIN)	
SHERI TATE	75-2289925	

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.....
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

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)..... b Enter the amount contributed by the employer to the plan for this plan year..... 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)
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

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> .	

OutMatch, Inc. 401(k) Retirement Plan

Financial Statements

December 31, 2023 and 2022

OutMatch, Inc. 401(k) Retirement Plan

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INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee and participants of the
OutMatch, Inc. 401(k) Retirement Plan

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

We have performed audits of the financial statements of the OutMatch, Inc. 401(k) Retirement 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) which comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements (the financial statements).

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

Management has obtained 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 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit 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 substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgement and maintain professional skepticism throughout the audits.
- 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 the 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 judgement, 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 certifications, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

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

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

Other Matter – Supplemental Schedules Required by ERISA

The supplemental schedule, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2023 and Schedule H, Line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived

from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion,

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

Windham Brannon, LLC

September 26, 2024

OutMatch, Inc. 401(k) Retirement Plan

Statements of Net Assets Available for Benefits

December 31, 2023 and 2022

	2023	2022
Assets		
Investments, at fair value		
Mutual funds	\$ 16,470,268	\$ 9,224,553
Money market fund	2,460,797	1,743,197
Total investments, at fair value	18,931,065	10,967,750
Receivables		
Participant contributions	36,583	38,109
Employer contributions	63,708	112,449
Inter-plan transfer receivable	-	1,503,434
Notes receivable from participants	165,183	83,941
Total receivables	265,474	1,737,933
Net assets available for benefits	\$ 19,196,539	\$ 12,705,683

OutMatch, Inc. 401(k) Retirement Plan

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

Additions

Investment Income	
Net change in fair value of investments	\$ 3,011,041
Interest on notes receivable from participants	10,870
Contributions:	
Participants	1,564,810
Employer	565,072
Rollovers	156,165
Total contributions	2,286,047
Total additions	5,307,958

Deductions

Benefit payments	2,043,830
Administrative expenses	42,422
Total deductions	2,086,252

Net increase	3,221,706
Transfers in from other plans	3,269,150
Net assets available for benefits	
Beginning of year	12,705,683
End of year	\$ 19,196,539

OutMatch, Inc. 401(k) Retirement Plan

Notes to Financial Statements

December 31, 2023 and 2022

1. Description of the Plan

The following description of the OutMatch, Inc. 401(k) Retirement Plan (the Plan) provides only general information. Participants should refer to the Plan document, copies of which are available from the plan administrator, for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of OutMatch, Inc. (the Company), except for those covered by a collective bargaining agreement. Eligible employees who have completed one month of service become eligible for the Plan on the first day of the month following when they meet the service requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective December 5, 2022, a merger of the FurstPerson, Inc. 401(k) Retirement Plan occurred, with assets totaling \$1,355,527 being merged into the Plan. All assets were received by the Plan on January 5, 2023. As of and for the year ended December 31, 2022, the amount is included inter-plan transfer receivable in the accompanying statements of net assets available for benefits and in transfers in from other plans in the accompanying statement of changes in net assets available for benefits.

Effective December 5, 2022, a partial merger of the JustWorks Professional Employer Organization (PEO) occurred, with assets totaling \$147,907 attributable to Harver, Inc. being merged into the Plan. All assets related to Harver Inc. in the JustWorks PEO were received by the Plan on January 17, 2023. As of and for the year ended December 31, 2022, the amount was included inter-plan transfer receivable in the accompanying statements of net assets available for benefits and in transfers in from other plans in the statement of changes in net assets available for benefits.

On February 17, 2023, a partial merger of the Sequoia One 401(k) Plan, with assets totaling \$2,749,133 attributable to Pymetrics, Inc., were merged into the Plan. All assets related to Pymetrics, Inc. in the Sequoia One 401(k) Plan were received by the Plan on March 22, 2023. The amount is included in transfers in from other plans in the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2023.

On May 1, 2023, a partial merger of the Trinet 401(k) Plan, with assets totaling \$517,849 attributable to Checkster, LLC, were merged into the Plan. All assets related to Checkster, LLC in the Trinet 401(k) Plan were received by the Plan on May 5, 2023. The amount is included in transfers in from other plans in the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2023.

OutMatch, Inc. 401(k) Retirement Plan

Notes to Financial Statements

December 31, 2023 and 2022

Contributions

Each participant may make pre-tax and/or Roth contributions of up to 25% of eligible compensation, as defined by the Plan document. Participant contributions are not to exceed a maximum of \$22,500 in 2023, plus up to \$7,500 “catch-up” contributions for participants who are at least 50 years of age by year end. Upon satisfying the eligibility requirements, participants are automatically enrolled in the Plan at 6% of their eligible compensation, unless the employee elects otherwise. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers). Effective January 1, 2024, participants may make pre-tax and/or Roth contributions up to 90% of eligible compensation, as defined by the Plan document.

The Company may make discretionary matching contributions. In 2023, the Company matched 50% of employee deferrals up to 6% of eligible compensation. Additionally, the Company may make a discretionary profit-sharing contribution, for participants with at least 1,000 hours of service and who are employed on the last day of the year. In 2023, the Company did not make any discretionary profit-sharing contributions.

Participant Accounts

Each participant account is credited with the participant’s contributions, rollovers, Company contributions, and earnings or losses on the investments in their account, and is charged with specific transaction charges for services received by individual participants. Participants direct the investment of their contributions into various investment options offered by the Plan. Participants may change their investment options on a daily basis. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

Vesting

Participants are immediately vested in their contributions, all Company contributions, and any earnings thereon. For any Company contribution made prior to January 1, 2018 and any earnings thereon, participants vest 20% each year after two years of service and are fully vested after six years of service. Participants who previously participated in predecessor plans may be subject to different vesting schedules.

Forfeitures

Forfeited amounts available totaled \$36,701 and \$36,720 at December 31, 2023 and 2022, respectively. Forfeitures may be used to pay Plan administrative expenses or reduce Company contributions. In 2023, \$750 of forfeitures were used to pay Plan administrative expenses and no forfeitures were used to reduce the Company’s contributions.

OutMatch, Inc. 401(k) Retirement Plan

Notes to Financial Statements

December 31, 2023 and 2022

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of 50% of their vested account balance or \$50,000. Each participant is limited to one outstanding note at a time. The note is secured by the balance in the participant's account and bears a fixed rate of interest. At December 31, 2023, notes had interest rates ranging from 5.25% to 10.25% for the term of the note, not to exceed five years, unless used for the purchase a primary residence in which case the term may not exceed 10 years. Principal and interest are paid through payroll deductions.

Payment of Benefits

At the time of death, disability, termination of service, or retirement, the participant or their beneficiary may receive payment of the vested interest in their account in the form of a lump-sum distribution, installment payments, or annuity payments. In-service withdrawals are also permitted for participants who have attained age 59½. Participants may also receive hardship distributions when certain conditions are met. If a participant terminates employment and has an account balance less than \$1,000, the participant will automatically receive a lump-sum payment equal to the value of their account.

Administrative Expenses

Loan origination fees and certain transaction fees for withdrawals are charged directly to the respective participants' accounts. These expenses are paid to a service provider of the Plan and therefore qualify as party-in-interest transactions. Certain expenses incidental to the administration of the Plan are paid by the Company. The Company does not expect reimbursement from the Plan for any expenses paid on behalf of the Plan.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

Use of Estimates

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

OutMatch, Inc. 401(k) Retirement Plan

Notes to Financial Statements

December 31, 2023 and 2022

Contributions

Participant contributions are considered payable to the Plan upon the withholding of contributions from the participant's paycheck. The Company discretionary matching contributions are considered payable to the Plan when the related participant's contributions are payable to the Plan and when approved by the Company. The Company discretionary profit-sharing contributions are considered payable to the Plan when approved by the Company. Any unfunded participant or Company discretionary contributions are included in the participant or employer contributions receivable on the statements of net assets available for benefits as of December 31, 2023 and 2022.

In accordance with FASB ASC 326, *Financial Instruments—Credit Losses*, the Plan estimated the current credit risk associated with the employer receivables. After giving consideration to the risk characteristics, including historical payment experience, the Plan determined that no allowance for credit loss was necessary and there was no current year activity in the allowance for credit losses.

Valuation of Investments

The investments of the Plan are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements.

Net change in fair value of investments includes interest, dividends, and realized and unrealized gains and losses on investments. Interest income is recorded when received.

Notes Receivable from Participants

Notes receivable from participants are carried at their outstanding balance. Interest income is recognized when received. No allowance for credit losses has been recorded as of December 31, 2023 or 2022. If a participant ceases to make note repayments and the plan administrator deems the participant note to be in default, the participant note balance is reduced and a benefit payment is recorded. Notes receivable from participants also qualify as party-in-interest transactions.

Payment of Benefits

Benefits are recorded when paid.

Subsequent Events

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through September 26, 2024, which is the date the financial statements were available to be issued.

OutMatch, Inc. 401(k) Retirement Plan

Notes to Financial Statements

December 31, 2023 and 2022

3. Information Certified by the Qualified Institution

All investment information in the accompanying financial statements and supplemental schedule of assets (held at end of year), including investments held and notes receivable from participants at December 31, 2023 and 2022, and net change in fair value of investments, and interest income for the year ended December 31, 2023, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Fidelity Management Trust Company (Fidelity), the Plan's qualified institution.

4. Investments

Plan investments include mutual funds and a money market fund managed by Fidelity. Fidelity is the Plan's qualified institution; therefore, transactions in these investments qualify as party-in-interest transactions. Fees incurred by the Plan for investment management services are included in net change in fair value of investments as they are paid through revenue sharing rather than a direct payment.

Investments are exposed to various risks, such as market, interest rate, currency and credit risks. Market risks include U.S. and global events which could impact the value of Plan investments. Such events would include healthcare crises, such as a pandemic, international conflicts, supply chain disruptions, global monetary policy decisions, significant exogenous economic influences, significant cybersecurity attacks, or similar events. It is at least reasonably possible that changes in their fair values will occur in the near term and that such changes could materially affect participants' account balances.

The Financial Accounting Standards Board established a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three levels. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities, and the lowest priority to unobservable inputs. The three levels of the fair value hierarchy are described as follows:

Level 1 – unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access

Level 2 – other observable data, including quoted prices for identical assets in inactive markets

Level 3 – unobservable inputs

Observable inputs are those based on market data obtained from sources independent of the Plan, and unobservable inputs reflect the Plan's own assumptions based on the best information available. The input levels are not necessarily an indication of the risk or liquidity associated with financial instruments at that level but rather the degree of judgment used in determining those values.

OutMatch, Inc. 401(k) Retirement Plan

Notes to Financial Statements

December 31, 2023 and 2022

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

Investments in mutual funds and the money market fund are stated at quoted market prices for the identical security in an active market (Level 1).

The following table summarizes the Plan's investments based on the inputs used to determine their values as of December 31, 2023 and 2022:

	Level 1	
	2023	2022
Mutual funds	\$ 16,470,268	\$ 9,224,553
Money market fund	2,460,797	1,743,197
Total investments, at fair value	\$ 18,931,065	\$ 10,967,750

5. Income Tax Status

The Plan uses a non-standardized, pre-approved profit sharing plan with CODA (pre-approved plan) sponsored by FMR, LLC (FMR) (an affiliate of Fidelity). FMR received an opinion letter from the IRS, dated June 30, 2020, which states that the pre-approved plan document satisfies the applicable provisions of the Internal Revenue Code (IRC). Although the Plan has not obtained an individual determination letter and has been amended since FMR received the opinion letter, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and has no income subject to unrelated business income tax. The Plan's income tax returns for the last three years are subject to examination by taxing authorities and may change upon examination.

6. Plan Termination

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

OutMatch, Inc. 401(k) Retirement Plan

Notes to Financial Statements

December 31, 2023 and 2022

7. Reconciliation of Financial Statements to Form 5500

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

	2023	2022
Net assets available for benefits per financial statements	\$ 19,196,539	\$ 12,705,683
Less: Participant contributions receivable	(36,583)	(38,109)
Less: Employer contributions receivable	(63,708)	(112,449)
Less: Inter-plan transfer receivable	-	(1,503,434)
Net assets available for benefits per Form 5500	\$ 19,096,248	\$ 11,051,691

The following is a reconciliation of the net increase in net assets available for benefits per the financial statements for the year ended December 31, 2023 to the Form 5500:

Net increase in net assets available for benefits per the financial statements	\$ 3,221,706
Plus: 2022 contributions receivable	150,558
Less: 2023 contributions receivable	(100,291)
Net increase in net assets available for benefits per Form 5500	\$ 3,271,973

The Form 5500 is prepared on the cash basis method. Contributions are recorded when earned on the financial statements and when received on the Form 5500.

The following is a reconciliation of the transfers into the Plan per the financial statements for the year ended December 31, 2023 to the Form 5500:

Transfers into the Plan per the financial statements	\$ 3,269,150
Plus: 2022 contributions receivable	1,503,434
Transfers into the Plan per Form 5500	\$ 4,772,584

Inter-plan transfers are recorded when received on the Form 5500.

OutMatch, Inc. 401(k) Retirement Plan

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

EIN: 75-2289925 Plan #: 001

December 31, 2023

Fund Name	Share Balance 12/31/2023	Historical Cost	Price	Total Market Value
AS ST BOND PLUS A	3,944.919	\$33,812.81	\$8.45	\$33,334.57
INVS DIVRS DIVD R5	1,216.433	\$22,744.13	\$17.61	\$21,421.39
EV INC FUND BOSTON A	4,703.748	\$25,586.05	\$5.14	\$24,177.26
AS SM CO GROWTH ADM	826.704	\$37,329.22	\$32.93	\$27,223.36
* FID PURITAN	11,801.093	\$256,585.80	\$23.30	\$274,965.47
* FID CONTRAFUND	50,798.272	\$654,713.04	\$16.09	\$817,344.20
* FID EQUITY INC	1,990.516	\$127,261.73	\$67.46	\$134,280.21
* FID GROWTH COMPANY	20,716.644	\$562,637.58	\$31.92	\$661,275.28
* FID INVST GR BD	9,658.261	\$71,391.25	\$7.25	\$70,022.39
* FID VALUE	12,571.606	\$156,854.78	\$14.36	\$180,528.26
* FID OTC PORTFOLIO	10,993.731	\$155,379.60	\$18.29	\$201,075.34
* FID OVERSEAS	1,873.801	\$101,828.74	\$60.30	\$112,990.20
* FID REAL ESTATE INVS	2,151.190	\$101,782.01	\$38.50	\$82,820.82
* FID BLUE CHIP GR	5,103.220	\$548,511.94	\$173.27	\$884,234.93
* FID LOW PRICED STK	4,991.117	\$229,504.97	\$44.07	\$219,958.53
* FID DIVERSIFD INTL	5,362.232	\$206,636.24	\$41.07	\$220,226.87
* FID MID CAP STOCK	7,398.721	\$249,118.99	\$40.52	\$299,796.17
* FID LARGE CAP STOCK	3,345.907	\$132,417.66	\$45.09	\$150,866.95
* FID SM CAP DISCOVERY	3,291.406	\$84,594.06	\$26.60	\$87,551.40
* FID GOVT MMTT	2,460,797.300	\$2,460,797.30	\$1.00	\$2,460,797.30
* FID SMALL CAP VALUE	2,974.980	\$54,928.25	\$19.78	\$58,845.10
* FID US BOND IDX	24,632.710	\$268,767.56	\$10.43	\$256,919.17
* FID 500 INDEX	14,919.512	\$1,939,601.96	\$165.49	\$2,469,030.04
* FID GLB EX US IDX	37,374.570	\$540,028.27	\$14.08	\$526,233.95
* FID EXTD MKT IDX	1,794.042	\$128,971.76	\$78.06	\$140,042.92
* FID FREEDOM INC K	362.220	\$3,643.50	\$10.42	\$3,774.33
* FID FREEDOM 2010 K	31.117	\$403.48	\$13.62	\$423.81
* FID FREEDOM 2020 K	14.340	\$192.67	\$14.02	\$201.05
* FID FREEDOM 2025 K	24,790.822	\$307,968.81	\$13.07	\$324,016.04
* FID FREEDOM 2030 K	95,775.106	\$1,500,659.26	\$16.55	\$1,585,078.00
* FID FREEDOM 2035 K	62,312.405	\$850,405.97	\$14.51	\$904,153.00
* FID FREEDOM 2040 K	190,557.943	\$1,867,773.21	\$10.49	\$1,998,952.82
* FID FREEDOM 2045 K	66,483.135	\$748,238.37	\$12.06	\$801,786.61
* FID FREEDOM 2050 K	88,029.673	\$1,002,796.94	\$12.21	\$1,074,842.31
* FID FREEDOM 2055 K	76,336.671	\$1,007,310.38	\$14.14	\$1,079,400.53
* FID FREEDOM 2060 K	39,572.165	\$479,498.80	\$12.99	\$514,042.42
* FID FREEDOM 2065 K	19,196.001	\$213,064.66	\$11.90	\$228,432.41
* OUTSTANDING LOAN BALANCE	Interest rates (5.25% to 10.25%)			\$165,182.53
NET ASSETS 12/31/2023:				\$19,096,247.94

* Indicates a party-in-interest to the Plan.

OutMatch, Inc. 401(k) Retirement Plan

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions EIN: 75-2289925 Plan #: 001 For the Year Ended December 31, 2023

Participant Contributions Transferred Late to Plan	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	
April 28, 2023	\$ 93,543	\$ -	\$ -	\$ -
Total	\$ 93,543	\$ -	\$ -	\$ -

OutMatch, Inc. 401(k) Retirement Plan

Financial Statements

December 31, 2023 and 2022

OutMatch, Inc. 401(k) Retirement Plan

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INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee and participants of the
OutMatch, Inc. 401(k) Retirement Plan

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

We have performed audits of the financial statements of the OutMatch, Inc. 401(k) Retirement 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) which comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements (the financial statements).

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

Management has obtained 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 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit 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 substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgement and maintain professional skepticism throughout the audits.
- 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 the 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 judgement, 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 certifications, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

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

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

Other Matter – Supplemental Schedules Required by ERISA

The supplemental schedule, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2023 and Schedule H, Line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived

from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion,

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

Windham Brannon, LLC

September 26, 2024

OutMatch, Inc. 401(k) Retirement Plan

Statements of Net Assets Available for Benefits

December 31, 2023 and 2022

	2023	2022
Assets		
Investments, at fair value		
Mutual funds	\$ 16,470,268	\$ 9,224,553
Money market fund	2,460,797	1,743,197
Total investments, at fair value	18,931,065	10,967,750
Receivables		
Participant contributions	36,583	38,109
Employer contributions	63,708	112,449
Inter-plan transfer receivable	-	1,503,434
Notes receivable from participants	165,183	83,941
Total receivables	265,474	1,737,933
Net assets available for benefits	\$ 19,196,539	\$ 12,705,683

OutMatch, Inc. 401(k) Retirement Plan

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

Additions

Investment Income	
Net change in fair value of investments	\$ 3,011,041
Interest on notes receivable from participants	10,870
Contributions:	
Participants	1,564,810
Employer	565,072
Rollovers	156,165
Total contributions	2,286,047
Total additions	5,307,958

Deductions

Benefit payments	2,043,830
Administrative expenses	42,422
Total deductions	2,086,252

Net increase	3,221,706
Transfers in from other plans	3,269,150
Net assets available for benefits	
Beginning of year	12,705,683
End of year	\$ 19,196,539

OutMatch, Inc. 401(k) Retirement Plan

Notes to Financial Statements

December 31, 2023 and 2022

1. Description of the Plan

The following description of the OutMatch, Inc. 401(k) Retirement Plan (the Plan) provides only general information. Participants should refer to the Plan document, copies of which are available from the plan administrator, for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of OutMatch, Inc. (the Company), except for those covered by a collective bargaining agreement. Eligible employees who have completed one month of service become eligible for the Plan on the first day of the month following when they meet the service requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective December 5, 2022, a merger of the FurstPerson, Inc. 401(k) Retirement Plan occurred, with assets totaling \$1,355,527 being merged into the Plan. All assets were received by the Plan on January 5, 2023. As of and for the year ended December 31, 2022, the amount is included inter-plan transfer receivable in the accompanying statements of net assets available for benefits and in transfers in from other plans in the accompanying statement of changes in net assets available for benefits.

Effective December 5, 2022, a partial merger of the JustWorks Professional Employer Organization (PEO) occurred, with assets totaling \$147,907 attributable to Harver, Inc. being merged into the Plan. All assets related to Harver Inc. in the JustWorks PEO were received by the Plan on January 17, 2023. As of and for the year ended December 31, 2022, the amount was included inter-plan transfer receivable in the accompanying statements of net assets available for benefits and in transfers in from other plans in the statement of changes in net assets available for benefits.

On February 17, 2023, a partial merger of the Sequoia One 401(k) Plan, with assets totaling \$2,749,133 attributable to Pymetrics, Inc., were merged into the Plan. All assets related to Pymetrics, Inc. in the Sequoia One 401(k) Plan were received by the Plan on March 22, 2023. The amount is included in transfers in from other plans in the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2023.

On May 1, 2023, a partial merger of the Trinet 401(k) Plan, with assets totaling \$517,849 attributable to Checkster, LLC, were merged into the Plan. All assets related to Checkster, LLC in the Trinet 401(k) Plan were received by the Plan on May 5, 2023. The amount is included in transfers in from other plans in the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2023.

OutMatch, Inc. 401(k) Retirement Plan

Notes to Financial Statements

December 31, 2023 and 2022

Contributions

Each participant may make pre-tax and/or Roth contributions of up to 25% of eligible compensation, as defined by the Plan document. Participant contributions are not to exceed a maximum of \$22,500 in 2023, plus up to \$7,500 “catch-up” contributions for participants who are at least 50 years of age by year end. Upon satisfying the eligibility requirements, participants are automatically enrolled in the Plan at 6% of their eligible compensation, unless the employee elects otherwise. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers). Effective January 1, 2024, participants may make pre-tax and/or Roth contributions up to 90% of eligible compensation, as defined by the Plan document.

The Company may make discretionary matching contributions. In 2023, the Company matched 50% of employee deferrals up to 6% of eligible compensation. Additionally, the Company may make a discretionary profit-sharing contribution, for participants with at least 1,000 hours of service and who are employed on the last day of the year. In 2023, the Company did not make any discretionary profit-sharing contributions.

Participant Accounts

Each participant account is credited with the participant’s contributions, rollovers, Company contributions, and earnings or losses on the investments in their account, and is charged with specific transaction charges for services received by individual participants. Participants direct the investment of their contributions into various investment options offered by the Plan. Participants may change their investment options on a daily basis. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

Vesting

Participants are immediately vested in their contributions, all Company contributions, and any earnings thereon. For any Company contribution made prior to January 1, 2018 and any earnings thereon, participants vest 20% each year after two years of service and are fully vested after six years of service. Participants who previously participated in predecessor plans may be subject to different vesting schedules.

Forfeitures

Forfeited amounts available totaled \$36,701 and \$36,720 at December 31, 2023 and 2022, respectively. Forfeitures may be used to pay Plan administrative expenses or reduce Company contributions. In 2023, \$750 of forfeitures were used to pay Plan administrative expenses and no forfeitures were used to reduce the Company’s contributions.

OutMatch, Inc. 401(k) Retirement Plan

Notes to Financial Statements

December 31, 2023 and 2022

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of 50% of their vested account balance or \$50,000. Each participant is limited to one outstanding note at a time. The note is secured by the balance in the participant's account and bears a fixed rate of interest. At December 31, 2023, notes had interest rates ranging from 5.25% to 10.25% for the term of the note, not to exceed five years, unless used for the purchase a primary residence in which case the term may not exceed 10 years. Principal and interest are paid through payroll deductions.

Payment of Benefits

At the time of death, disability, termination of service, or retirement, the participant or their beneficiary may receive payment of the vested interest in their account in the form of a lump-sum distribution, installment payments, or annuity payments. In-service withdrawals are also permitted for participants who have attained age 59½. Participants may also receive hardship distributions when certain conditions are met. If a participant terminates employment and has an account balance less than \$1,000, the participant will automatically receive a lump-sum payment equal to the value of their account.

Administrative Expenses

Loan origination fees and certain transaction fees for withdrawals are charged directly to the respective participants' accounts. These expenses are paid to a service provider of the Plan and therefore qualify as party-in-interest transactions. Certain expenses incidental to the administration of the Plan are paid by the Company. The Company does not expect reimbursement from the Plan for any expenses paid on behalf of the Plan.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

Use of Estimates

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

OutMatch, Inc. 401(k) Retirement Plan

Notes to Financial Statements

December 31, 2023 and 2022

Contributions

Participant contributions are considered payable to the Plan upon the withholding of contributions from the participant's paycheck. The Company discretionary matching contributions are considered payable to the Plan when the related participant's contributions are payable to the Plan and when approved by the Company. The Company discretionary profit-sharing contributions are considered payable to the Plan when approved by the Company. Any unfunded participant or Company discretionary contributions are included in the participant or employer contributions receivable on the statements of net assets available for benefits as of December 31, 2023 and 2022.

In accordance with FASB ASC 326, *Financial Instruments—Credit Losses*, the Plan estimated the current credit risk associated with the employer receivables. After giving consideration to the risk characteristics, including historical payment experience, the Plan determined that no allowance for credit loss was necessary and there was no current year activity in the allowance for credit losses.

Valuation of Investments

The investments of the Plan are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements.

Net change in fair value of investments includes interest, dividends, and realized and unrealized gains and losses on investments. Interest income is recorded when received.

Notes Receivable from Participants

Notes receivable from participants are carried at their outstanding balance. Interest income is recognized when received. No allowance for credit losses has been recorded as of December 31, 2023 or 2022. If a participant ceases to make note repayments and the plan administrator deems the participant note to be in default, the participant note balance is reduced and a benefit payment is recorded. Notes receivable from participants also qualify as party-in-interest transactions.

Payment of Benefits

Benefits are recorded when paid.

Subsequent Events

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through September 26, 2024, which is the date the financial statements were available to be issued.

OutMatch, Inc. 401(k) Retirement Plan

Notes to Financial Statements

December 31, 2023 and 2022

3. Information Certified by the Qualified Institution

All investment information in the accompanying financial statements and supplemental schedule of assets (held at end of year), including investments held and notes receivable from participants at December 31, 2023 and 2022, and net change in fair value of investments, and interest income for the year ended December 31, 2023, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Fidelity Management Trust Company (Fidelity), the Plan's qualified institution.

4. Investments

Plan investments include mutual funds and a money market fund managed by Fidelity. Fidelity is the Plan's qualified institution; therefore, transactions in these investments qualify as party-in-interest transactions. Fees incurred by the Plan for investment management services are included in net change in fair value of investments as they are paid through revenue sharing rather than a direct payment.

Investments are exposed to various risks, such as market, interest rate, currency and credit risks. Market risks include U.S. and global events which could impact the value of Plan investments. Such events would include healthcare crises, such as a pandemic, international conflicts, supply chain disruptions, global monetary policy decisions, significant exogenous economic influences, significant cybersecurity attacks, or similar events. It is at least reasonably possible that changes in their fair values will occur in the near term and that such changes could materially affect participants' account balances.

The Financial Accounting Standards Board established a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three levels. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities, and the lowest priority to unobservable inputs. The three levels of the fair value hierarchy are described as follows:

Level 1 – unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access

Level 2 – other observable data, including quoted prices for identical assets in inactive markets

Level 3 – unobservable inputs

Observable inputs are those based on market data obtained from sources independent of the Plan, and unobservable inputs reflect the Plan's own assumptions based on the best information available. The input levels are not necessarily an indication of the risk or liquidity associated with financial instruments at that level but rather the degree of judgment used in determining those values.

OutMatch, Inc. 401(k) Retirement Plan

Notes to Financial Statements

December 31, 2023 and 2022

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

Investments in mutual funds and the money market fund are stated at quoted market prices for the identical security in an active market (Level 1).

The following table summarizes the Plan's investments based on the inputs used to determine their values as of December 31, 2023 and 2022:

	Level 1	
	2023	2022
Mutual funds	\$ 16,470,268	\$ 9,224,553
Money market fund	2,460,797	1,743,197
Total investments, at fair value	\$ 18,931,065	\$ 10,967,750

5. Income Tax Status

The Plan uses a non-standardized, pre-approved profit sharing plan with CODA (pre-approved plan) sponsored by FMR, LLC (FMR) (an affiliate of Fidelity). FMR received an opinion letter from the IRS, dated June 30, 2020, which states that the pre-approved plan document satisfies the applicable provisions of the Internal Revenue Code (IRC). Although the Plan has not obtained an individual determination letter and has been amended since FMR received the opinion letter, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and has no income subject to unrelated business income tax. The Plan's income tax returns for the last three years are subject to examination by taxing authorities and may change upon examination.

6. Plan Termination

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

OutMatch, Inc. 401(k) Retirement Plan

Notes to Financial Statements

December 31, 2023 and 2022

7. Reconciliation of Financial Statements to Form 5500

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

	2023	2022
Net assets available for benefits per financial statements	\$ 19,196,539	\$ 12,705,683
Less: Participant contributions receivable	(36,583)	(38,109)
Less: Employer contributions receivable	(63,708)	(112,449)
Less: Inter-plan transfer receivable	-	(1,503,434)
Net assets available for benefits per Form 5500	\$ 19,096,248	\$ 11,051,691

The following is a reconciliation of the net increase in net assets available for benefits per the financial statements for the year ended December 31, 2023 to the Form 5500:

Net increase in net assets available for benefits per the financial statements	\$ 3,221,706
Plus: 2022 contributions receivable	150,558
Less: 2023 contributions receivable	(100,291)
Net increase in net assets available for benefits per Form 5500	\$ 3,271,973

The Form 5500 is prepared on the cash basis method. Contributions are recorded when earned on the financial statements and when received on the Form 5500.

The following is a reconciliation of the transfers into the Plan per the financial statements for the year ended December 31, 2023 to the Form 5500:

Transfers into the Plan per the financial statements	\$ 3,269,150
Plus: 2022 contributions receivable	1,503,434
Transfers into the Plan per Form 5500	\$ 4,772,584

Inter-plan transfers are recorded when received on the Form 5500.

OutMatch, Inc. 401(k) Retirement Plan

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

EIN: 75-2289925 Plan #: 001

December 31, 2023

Fund Name	Share Balance 12/31/2023	Historical Cost	Price	Total Market Value
AS ST BOND PLUS A	3,944.919	\$33,812.81	\$8.45	\$33,334.57
INVS DIVRS DIVD R5	1,216.433	\$22,744.13	\$17.61	\$21,421.39
EV INC FUND BOSTON A	4,703.748	\$25,586.05	\$5.14	\$24,177.26
AS SM CO GROWTH ADM	826.704	\$37,329.22	\$32.93	\$27,223.36
* FID PURITAN	11,801.093	\$256,585.80	\$23.30	\$274,965.47
* FID CONTRAFUND	50,798.272	\$654,713.04	\$16.09	\$817,344.20
* FID EQUITY INC	1,990.516	\$127,261.73	\$67.46	\$134,280.21
* FID GROWTH COMPANY	20,716.644	\$562,637.58	\$31.92	\$661,275.28
* FID INVST GR BD	9,658.261	\$71,391.25	\$7.25	\$70,022.39
* FID VALUE	12,571.606	\$156,854.78	\$14.36	\$180,528.26
* FID OTC PORTFOLIO	10,993.731	\$155,379.60	\$18.29	\$201,075.34
* FID OVERSEAS	1,873.801	\$101,828.74	\$60.30	\$112,990.20
* FID REAL ESTATE INVS	2,151.190	\$101,782.01	\$38.50	\$82,820.82
* FID BLUE CHIP GR	5,103.220	\$548,511.94	\$173.27	\$884,234.93
* FID LOW PRICED STK	4,991.117	\$229,504.97	\$44.07	\$219,958.53
* FID DIVERSIFD INTL	5,362.232	\$206,636.24	\$41.07	\$220,226.87
* FID MID CAP STOCK	7,398.721	\$249,118.99	\$40.52	\$299,796.17
* FID LARGE CAP STOCK	3,345.907	\$132,417.66	\$45.09	\$150,866.95
* FID SM CAP DISCOVERY	3,291.406	\$84,594.06	\$26.60	\$87,551.40
* FID GOVT MMTT	2,460,797.300	\$2,460,797.30	\$1.00	\$2,460,797.30
* FID SMALL CAP VALUE	2,974.980	\$54,928.25	\$19.78	\$58,845.10
* FID US BOND IDX	24,632.710	\$268,767.56	\$10.43	\$256,919.17
* FID 500 INDEX	14,919.512	\$1,939,601.96	\$165.49	\$2,469,030.04
* FID GLB EX US IDX	37,374.570	\$540,028.27	\$14.08	\$526,233.95
* FID EXTD MKT IDX	1,794.042	\$128,971.76	\$78.06	\$140,042.92
* FID FREEDOM INC K	362.220	\$3,643.50	\$10.42	\$3,774.33
* FID FREEDOM 2010 K	31.117	\$403.48	\$13.62	\$423.81
* FID FREEDOM 2020 K	14.340	\$192.67	\$14.02	\$201.05
* FID FREEDOM 2025 K	24,790.822	\$307,968.81	\$13.07	\$324,016.04
* FID FREEDOM 2030 K	95,775.106	\$1,500,659.26	\$16.55	\$1,585,078.00
* FID FREEDOM 2035 K	62,312.405	\$850,405.97	\$14.51	\$904,153.00
* FID FREEDOM 2040 K	190,557.943	\$1,867,773.21	\$10.49	\$1,998,952.82
* FID FREEDOM 2045 K	66,483.135	\$748,238.37	\$12.06	\$801,786.61
* FID FREEDOM 2050 K	88,029.673	\$1,002,796.94	\$12.21	\$1,074,842.31
* FID FREEDOM 2055 K	76,336.671	\$1,007,310.38	\$14.14	\$1,079,400.53
* FID FREEDOM 2060 K	39,572.165	\$479,498.80	\$12.99	\$514,042.42
* FID FREEDOM 2065 K	19,196.001	\$213,064.66	\$11.90	\$228,432.41
* OUTSTANDING LOAN BALANCE	Interest rates (5.25% to 10.25%)			\$165,182.53
NET ASSETS 12/31/2023:				\$19,096,247.94

* Indicates a party-in-interest to the Plan.

OutMatch, Inc. 401(k) Retirement Plan

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions EIN: 75-2289925 Plan #: 001 For the Year Ended December 31, 2023

Participant Contributions Transferred Late to Plan	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	
April 28, 2023	\$ 93,543	\$ -	\$ -	\$ -
Total	\$ 93,543	\$ -	\$ -	\$ -

OutMatch, Inc. 401(k) Retirement Plan

Financial Statements

December 31, 2023 and 2022

OutMatch, Inc. 401(k) Retirement Plan

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INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee and participants of the
OutMatch, Inc. 401(k) Retirement Plan

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

We have performed audits of the financial statements of the OutMatch, Inc. 401(k) Retirement 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) which comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements (the financial statements).

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

Management has obtained 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 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit 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 substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgement and maintain professional skepticism throughout the audits.
- 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 the 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 judgement, 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 certifications, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

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

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

Other Matter – Supplemental Schedules Required by ERISA

The supplemental schedule, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2023 and Schedule H, Line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived

from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion,

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

Windham Brannon, LLC

September 26, 2024

OutMatch, Inc. 401(k) Retirement Plan

Statements of Net Assets Available for Benefits

December 31, 2023 and 2022

	2023	2022
Assets		
Investments, at fair value		
Mutual funds	\$ 16,470,268	\$ 9,224,553
Money market fund	2,460,797	1,743,197
Total investments, at fair value	18,931,065	10,967,750
Receivables		
Participant contributions	36,583	38,109
Employer contributions	63,708	112,449
Inter-plan transfer receivable	-	1,503,434
Notes receivable from participants	165,183	83,941
Total receivables	265,474	1,737,933
Net assets available for benefits	\$ 19,196,539	\$ 12,705,683

OutMatch, Inc. 401(k) Retirement Plan

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

Additions

Investment Income	
Net change in fair value of investments	\$ 3,011,041
Interest on notes receivable from participants	10,870
Contributions:	
Participants	1,564,810
Employer	565,072
Rollovers	156,165
Total contributions	2,286,047
Total additions	5,307,958

Deductions

Benefit payments	2,043,830
Administrative expenses	42,422
Total deductions	2,086,252

Net increase	3,221,706
Transfers in from other plans	3,269,150
Net assets available for benefits	
Beginning of year	12,705,683
End of year	\$ 19,196,539

OutMatch, Inc. 401(k) Retirement Plan

Notes to Financial Statements

December 31, 2023 and 2022

1. Description of the Plan

The following description of the OutMatch, Inc. 401(k) Retirement Plan (the Plan) provides only general information. Participants should refer to the Plan document, copies of which are available from the plan administrator, for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of OutMatch, Inc. (the Company), except for those covered by a collective bargaining agreement. Eligible employees who have completed one month of service become eligible for the Plan on the first day of the month following when they meet the service requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective December 5, 2022, a merger of the FurstPerson, Inc. 401(k) Retirement Plan occurred, with assets totaling \$1,355,527 being merged into the Plan. All assets were received by the Plan on January 5, 2023. As of and for the year ended December 31, 2022, the amount is included inter-plan transfer receivable in the accompanying statements of net assets available for benefits and in transfers in from other plans in the accompanying statement of changes in net assets available for benefits.

Effective December 5, 2022, a partial merger of the JustWorks Professional Employer Organization (PEO) occurred, with assets totaling \$147,907 attributable to Harver, Inc. being merged into the Plan. All assets related to Harver Inc. in the JustWorks PEO were received by the Plan on January 17, 2023. As of and for the year ended December 31, 2022, the amount was included inter-plan transfer receivable in the accompanying statements of net assets available for benefits and in transfers in from other plans in the statement of changes in net assets available for benefits.

On February 17, 2023, a partial merger of the Sequoia One 401(k) Plan, with assets totaling \$2,749,133 attributable to Pymetrics, Inc., were merged into the Plan. All assets related to Pymetrics, Inc. in the Sequoia One 401(k) Plan were received by the Plan on March 22, 2023. The amount is included in transfers in from other plans in the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2023.

On May 1, 2023, a partial merger of the Trinet 401(k) Plan, with assets totaling \$517,849 attributable to Checkster, LLC, were merged into the Plan. All assets related to Checkster, LLC in the Trinet 401(k) Plan were received by the Plan on May 5, 2023. The amount is included in transfers in from other plans in the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2023.

OutMatch, Inc. 401(k) Retirement Plan

Notes to Financial Statements

December 31, 2023 and 2022

Contributions

Each participant may make pre-tax and/or Roth contributions of up to 25% of eligible compensation, as defined by the Plan document. Participant contributions are not to exceed a maximum of \$22,500 in 2023, plus up to \$7,500 “catch-up” contributions for participants who are at least 50 years of age by year end. Upon satisfying the eligibility requirements, participants are automatically enrolled in the Plan at 6% of their eligible compensation, unless the employee elects otherwise. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers). Effective January 1, 2024, participants may make pre-tax and/or Roth contributions up to 90% of eligible compensation, as defined by the Plan document.

The Company may make discretionary matching contributions. In 2023, the Company matched 50% of employee deferrals up to 6% of eligible compensation. Additionally, the Company may make a discretionary profit-sharing contribution, for participants with at least 1,000 hours of service and who are employed on the last day of the year. In 2023, the Company did not make any discretionary profit-sharing contributions.

Participant Accounts

Each participant account is credited with the participant’s contributions, rollovers, Company contributions, and earnings or losses on the investments in their account, and is charged with specific transaction charges for services received by individual participants. Participants direct the investment of their contributions into various investment options offered by the Plan. Participants may change their investment options on a daily basis. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

Vesting

Participants are immediately vested in their contributions, all Company contributions, and any earnings thereon. For any Company contribution made prior to January 1, 2018 and any earnings thereon, participants vest 20% each year after two years of service and are fully vested after six years of service. Participants who previously participated in predecessor plans may be subject to different vesting schedules.

Forfeitures

Forfeited amounts available totaled \$36,701 and \$36,720 at December 31, 2023 and 2022, respectively. Forfeitures may be used to pay Plan administrative expenses or reduce Company contributions. In 2023, \$750 of forfeitures were used to pay Plan administrative expenses and no forfeitures were used to reduce the Company’s contributions.

OutMatch, Inc. 401(k) Retirement Plan

Notes to Financial Statements

December 31, 2023 and 2022

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of 50% of their vested account balance or \$50,000. Each participant is limited to one outstanding note at a time. The note is secured by the balance in the participant's account and bears a fixed rate of interest. At December 31, 2023, notes had interest rates ranging from 5.25% to 10.25% for the term of the note, not to exceed five years, unless used for the purchase a primary residence in which case the term may not exceed 10 years. Principal and interest are paid through payroll deductions.

Payment of Benefits

At the time of death, disability, termination of service, or retirement, the participant or their beneficiary may receive payment of the vested interest in their account in the form of a lump-sum distribution, installment payments, or annuity payments. In-service withdrawals are also permitted for participants who have attained age 59½. Participants may also receive hardship distributions when certain conditions are met. If a participant terminates employment and has an account balance less than \$1,000, the participant will automatically receive a lump-sum payment equal to the value of their account.

Administrative Expenses

Loan origination fees and certain transaction fees for withdrawals are charged directly to the respective participants' accounts. These expenses are paid to a service provider of the Plan and therefore qualify as party-in-interest transactions. Certain expenses incidental to the administration of the Plan are paid by the Company. The Company does not expect reimbursement from the Plan for any expenses paid on behalf of the Plan.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

Use of Estimates

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

OutMatch, Inc. 401(k) Retirement Plan

Notes to Financial Statements

December 31, 2023 and 2022

Contributions

Participant contributions are considered payable to the Plan upon the withholding of contributions from the participant's paycheck. The Company discretionary matching contributions are considered payable to the Plan when the related participant's contributions are payable to the Plan and when approved by the Company. The Company discretionary profit-sharing contributions are considered payable to the Plan when approved by the Company. Any unfunded participant or Company discretionary contributions are included in the participant or employer contributions receivable on the statements of net assets available for benefits as of December 31, 2023 and 2022.

In accordance with FASB ASC 326, *Financial Instruments—Credit Losses*, the Plan estimated the current credit risk associated with the employer receivables. After giving consideration to the risk characteristics, including historical payment experience, the Plan determined that no allowance for credit loss was necessary and there was no current year activity in the allowance for credit losses.

Valuation of Investments

The investments of the Plan are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements.

Net change in fair value of investments includes interest, dividends, and realized and unrealized gains and losses on investments. Interest income is recorded when received.

Notes Receivable from Participants

Notes receivable from participants are carried at their outstanding balance. Interest income is recognized when received. No allowance for credit losses has been recorded as of December 31, 2023 or 2022. If a participant ceases to make note repayments and the plan administrator deems the participant note to be in default, the participant note balance is reduced and a benefit payment is recorded. Notes receivable from participants also qualify as party-in-interest transactions.

Payment of Benefits

Benefits are recorded when paid.

Subsequent Events

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through September 26, 2024, which is the date the financial statements were available to be issued.

OutMatch, Inc. 401(k) Retirement Plan

Notes to Financial Statements

December 31, 2023 and 2022

3. Information Certified by the Qualified Institution

All investment information in the accompanying financial statements and supplemental schedule of assets (held at end of year), including investments held and notes receivable from participants at December 31, 2023 and 2022, and net change in fair value of investments, and interest income for the year ended December 31, 2023, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Fidelity Management Trust Company (Fidelity), the Plan's qualified institution.

4. Investments

Plan investments include mutual funds and a money market fund managed by Fidelity. Fidelity is the Plan's qualified institution; therefore, transactions in these investments qualify as party-in-interest transactions. Fees incurred by the Plan for investment management services are included in net change in fair value of investments as they are paid through revenue sharing rather than a direct payment.

Investments are exposed to various risks, such as market, interest rate, currency and credit risks. Market risks include U.S. and global events which could impact the value of Plan investments. Such events would include healthcare crises, such as a pandemic, international conflicts, supply chain disruptions, global monetary policy decisions, significant exogenous economic influences, significant cybersecurity attacks, or similar events. It is at least reasonably possible that changes in their fair values will occur in the near term and that such changes could materially affect participants' account balances.

The Financial Accounting Standards Board established a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three levels. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities, and the lowest priority to unobservable inputs. The three levels of the fair value hierarchy are described as follows:

Level 1 – unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access

Level 2 – other observable data, including quoted prices for identical assets in inactive markets

Level 3 – unobservable inputs

Observable inputs are those based on market data obtained from sources independent of the Plan, and unobservable inputs reflect the Plan's own assumptions based on the best information available. The input levels are not necessarily an indication of the risk or liquidity associated with financial instruments at that level but rather the degree of judgment used in determining those values.

OutMatch, Inc. 401(k) Retirement Plan

Notes to Financial Statements

December 31, 2023 and 2022

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

Investments in mutual funds and the money market fund are stated at quoted market prices for the identical security in an active market (Level 1).

The following table summarizes the Plan's investments based on the inputs used to determine their values as of December 31, 2023 and 2022:

	Level 1	
	2023	2022
Mutual funds	\$ 16,470,268	\$ 9,224,553
Money market fund	2,460,797	1,743,197
Total investments, at fair value	\$ 18,931,065	\$ 10,967,750

5. Income Tax Status

The Plan uses a non-standardized, pre-approved profit sharing plan with CODA (pre-approved plan) sponsored by FMR, LLC (FMR) (an affiliate of Fidelity). FMR received an opinion letter from the IRS, dated June 30, 2020, which states that the pre-approved plan document satisfies the applicable provisions of the Internal Revenue Code (IRC). Although the Plan has not obtained an individual determination letter and has been amended since FMR received the opinion letter, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and has no income subject to unrelated business income tax. The Plan's income tax returns for the last three years are subject to examination by taxing authorities and may change upon examination.

6. Plan Termination

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

OutMatch, Inc. 401(k) Retirement Plan

Notes to Financial Statements

December 31, 2023 and 2022

7. Reconciliation of Financial Statements to Form 5500

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

	2023	2022
Net assets available for benefits per financial statements	\$ 19,196,539	\$ 12,705,683
Less: Participant contributions receivable	(36,583)	(38,109)
Less: Employer contributions receivable	(63,708)	(112,449)
Less: Inter-plan transfer receivable	-	(1,503,434)
Net assets available for benefits per Form 5500	\$ 19,096,248	\$ 11,051,691

The following is a reconciliation of the net increase in net assets available for benefits per the financial statements for the year ended December 31, 2023 to the Form 5500:

Net increase in net assets available for benefits per the financial statements	\$ 3,221,706
Plus: 2022 contributions receivable	150,558
Less: 2023 contributions receivable	(100,291)
Net increase in net assets available for benefits per Form 5500	\$ 3,271,973

The Form 5500 is prepared on the cash basis method. Contributions are recorded when earned on the financial statements and when received on the Form 5500.

The following is a reconciliation of the transfers into the Plan per the financial statements for the year ended December 31, 2023 to the Form 5500:

Transfers into the Plan per the financial statements	\$ 3,269,150
Plus: 2022 contributions receivable	1,503,434
Transfers into the Plan per Form 5500	\$ 4,772,584

Inter-plan transfers are recorded when received on the Form 5500.

OutMatch, Inc. 401(k) Retirement Plan

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

EIN: 75-2289925 Plan #: 001

December 31, 2023

Fund Name	Share Balance 12/31/2023	Historical Cost	Price	Total Market Value
AS ST BOND PLUS A	3,944.919	\$33,812.81	\$8.45	\$33,334.57
INVS DIVRS DIVD R5	1,216.433	\$22,744.13	\$17.61	\$21,421.39
EV INC FUND BOSTON A	4,703.748	\$25,586.05	\$5.14	\$24,177.26
AS SM CO GROWTH ADM	826.704	\$37,329.22	\$32.93	\$27,223.36
* FID PURITAN	11,801.093	\$256,585.80	\$23.30	\$274,965.47
* FID CONTRAFUND	50,798.272	\$654,713.04	\$16.09	\$817,344.20
* FID EQUITY INC	1,990.516	\$127,261.73	\$67.46	\$134,280.21
* FID GROWTH COMPANY	20,716.644	\$562,637.58	\$31.92	\$661,275.28
* FID INVST GR BD	9,658.261	\$71,391.25	\$7.25	\$70,022.39
* FID VALUE	12,571.606	\$156,854.78	\$14.36	\$180,528.26
* FID OTC PORTFOLIO	10,993.731	\$155,379.60	\$18.29	\$201,075.34
* FID OVERSEAS	1,873.801	\$101,828.74	\$60.30	\$112,990.20
* FID REAL ESTATE INVS	2,151.190	\$101,782.01	\$38.50	\$82,820.82
* FID BLUE CHIP GR	5,103.220	\$548,511.94	\$173.27	\$884,234.93
* FID LOW PRICED STK	4,991.117	\$229,504.97	\$44.07	\$219,958.53
* FID DIVERSIFD INTL	5,362.232	\$206,636.24	\$41.07	\$220,226.87
* FID MID CAP STOCK	7,398.721	\$249,118.99	\$40.52	\$299,796.17
* FID LARGE CAP STOCK	3,345.907	\$132,417.66	\$45.09	\$150,866.95
* FID SM CAP DISCOVERY	3,291.406	\$84,594.06	\$26.60	\$87,551.40
* FID GOVT MMTT	2,460,797.300	\$2,460,797.30	\$1.00	\$2,460,797.30
* FID SMALL CAP VALUE	2,974.980	\$54,928.25	\$19.78	\$58,845.10
* FID US BOND IDX	24,632.710	\$268,767.56	\$10.43	\$256,919.17
* FID 500 INDEX	14,919.512	\$1,939,601.96	\$165.49	\$2,469,030.04
* FID GLB EX US IDX	37,374.570	\$540,028.27	\$14.08	\$526,233.95
* FID EXTD MKT IDX	1,794.042	\$128,971.76	\$78.06	\$140,042.92
* FID FREEDOM INC K	362.220	\$3,643.50	\$10.42	\$3,774.33
* FID FREEDOM 2010 K	31.117	\$403.48	\$13.62	\$423.81
* FID FREEDOM 2020 K	14.340	\$192.67	\$14.02	\$201.05
* FID FREEDOM 2025 K	24,790.822	\$307,968.81	\$13.07	\$324,016.04
* FID FREEDOM 2030 K	95,775.106	\$1,500,659.26	\$16.55	\$1,585,078.00
* FID FREEDOM 2035 K	62,312.405	\$850,405.97	\$14.51	\$904,153.00
* FID FREEDOM 2040 K	190,557.943	\$1,867,773.21	\$10.49	\$1,998,952.82
* FID FREEDOM 2045 K	66,483.135	\$748,238.37	\$12.06	\$801,786.61
* FID FREEDOM 2050 K	88,029.673	\$1,002,796.94	\$12.21	\$1,074,842.31
* FID FREEDOM 2055 K	76,336.671	\$1,007,310.38	\$14.14	\$1,079,400.53
* FID FREEDOM 2060 K	39,572.165	\$479,498.80	\$12.99	\$514,042.42
* FID FREEDOM 2065 K	19,196.001	\$213,064.66	\$11.90	\$228,432.41
* OUTSTANDING LOAN BALANCE	Interest rates (5.25% to 10.25%)			\$165,182.53
NET ASSETS 12/31/2023:				\$19,096,247.94

* Indicates a party-in-interest to the Plan.

OutMatch, Inc. 401(k) Retirement Plan

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions EIN: 75-2289925 Plan #: 001 For the Year Ended December 31, 2023

Participant Contributions Transferred Late to Plan	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	
April 28, 2023	\$ 93,543	\$ -	\$ -	\$ -
Total	\$ 93,543	\$ -	\$ -	\$ -