

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 04/01/2023 and ending 03/31/2024	
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 VALUEMOMENTUM 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 04/01/2015
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) VALUEMOMENTUM, INC. 220 OLD NEW BRUNSWICK ROAD SUITE 100 PISCATAWAY, NJ 08854
2b	Employer Identification Number (EIN) 11-3414179
2c	Plan Sponsor's telephone number 908-755-0048
2d	Business code (see instructions) 541511

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.	01/15/2025	CYRUS NORIA
	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	5 671
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) 451 6a(2) 437 6b 0 6c 271 6d 708 6e 1 6f 709 6g(1) 632 6g(2) 707 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:

2F 2G 2J 2T 3D

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

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

a Pension Schedules

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

b General Schedules

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☒ **A** (Insurance Information) – Number Attached 1
- (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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance 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. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	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 04/01/2023 and ending 03/31/2024		
A Name of plan VALUEMOMENTUM 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 VALUEMOMENTUM, INC.	D Employer Identification Number (EIN) 11-3414179	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier NATIONWIDE LIFE INSURANCE COMPANY
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(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	GAP-CP-HQ90	707	04/01/2023	03/31/2024

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
--

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
--

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	1253641
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	0

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier**6b****c** Premiums due but unpaid at the end of the year.....**6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.**6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☒ deposit administration (2) ☐ immediate participation guarantee(3) ☐ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year**7b**

1153847

c Additions: (1) Contributions deposited during the year**7c(1)**

149375

(2) Dividends and credits

7c(2)

14

(3) Interest credited during the year

7c(3)

24485

(4) Transferred from separate account.....

7c(4)

(5) Other (specify below)

7c(5)

15904

▶ LOAN REPAYMENTS

(6) Total additions.....

7c(6)

189778

d Total of balance and additions (add lines **7b** and **7c(6)**)**7d**

1343625

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year

7e(1)

35854

(2) Administration charge made by carrier

7e(2)

424

(3) Transferred to separate account.....

7e(3)

(4) Other (specify below)

7e(4)

16821

▶ NEW LOAN DISBURSEMENT

(5) Total deductions.....

7e(5)

53099

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**)**7f**

1290526

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount	10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A?..... ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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 04/01/2023 and ending 03/31/2024

A Name of plan VALUEMOMENTUM 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 VALUEMOMENTUM, INC.	D Employer Identification Number (EIN) 11-3414179

Part I

Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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)

NATIONWIDE LIFE INSURANCE CO

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(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?
26 27 28 37	FUNDS MANAGER	70673	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NORTHWESTERN MUT INV SRV LLC

ATTN IPS COMPENSATION
720 E WISCONSIN AVE
MILWAUKEE, WI 53202

(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 28 33	INVESTMENT ADVISOR	0	Yes ☒ No ☐	Yes ☐ No ☒	38261	Yes ☐ No ☒

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

BEON RETIREMENT

109 JENKINS AVE
LANSDALE, PA 19446

(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?
10 13 15	THIRD PARTY ADMINISTRATO	23129	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(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 04/01/2023 and ending 03/31/2024		
A Name of plan VALUEMOMENTUM 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 VALUEMOMENTUM, INC.		
D Employer Identification Number (EIN) 11-3414179		

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	1226
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)	21685	0
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	624838	716453
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	24198401	35271827
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	1153847	1253641
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	25998771	37243147
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	6595	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	6595	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	25992176	37243147

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)	1950910	
(B) Participants	2a(1)(B)	4094271	
(C) Others (including rollovers)	2a(1)(C)	45046	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		6090227
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	45355	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		45355
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	389	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		389
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		6334787
c Other income	2c		1394
d Total income. Add all income amounts in column (b) and enter total	2d		12472152

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1127379	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1127379
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)	93802	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		93802
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1221181

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		11250971
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **WILKINGUTTENPLAN, P.C.**

(2) EIN: **22-2612018**

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.)		☒	
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 04/01/2023 and ending 03/31/2024		
A Name of plan VALUEMOMENTUM 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 VALUEMOMENTUM, INC.	D Employer Identification Number (EIN) 11-3414179	

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

1	Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2	Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-3157927		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.			
3	Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

Part VII	IRS Compliance Questions
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21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No	
21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).	
☒ Design-based safe harbor method	
☐ "Prior year" ADP test	
☐ "Current year" ADP test	
☐ N/A	
22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter <u>06 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q703912A</u> .	

ValueMomentum 401(k) Plan
Financial Statements
March 31, 2024 and 2023

ValueMomentum 401(k) Plan
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March 31, 2024 and 2023

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Independent Auditors' Report**To the Plan Administrator and Trustees of****ValueMomentum, Inc. 401(k) Plan*****Scope and Nature of the ERISA Section 103(a)(3)(C) Audit***

We have performed audits of the accompanying financial statements of ValueMomentum, Inc. 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits as of March 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended March 31, 2024, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of March 31, 2024 and 2023 and for the year ended March 31, 2024, stating that the certified investment information, as described in Note 9 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

1. Exercise professional judgment and maintain professional skepticism throughout the audit.
2. 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.
3. 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.
4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
5. Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter – Supplemental Schedule Required by ERISA

The supplemental schedule of assets (held at end of year) is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule 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 schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion —

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



East Brunswick, New Jersey

January 15, 2025

ValueMomentum 401(k) Plan
Statements of Net Assets Available for Benefits
March 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Cash	\$ 1,226	\$ -
Investments		
Mutual funds at fair value	35,271,827	24,198,401
Insurance company contract at contract value	<u>1,253,641</u>	<u>1,153,847</u>
Total Investments	36,525,468	25,352,248
Participant notes receivable	716,453	624,838
Employee contributions receivable	<u>-</u>	<u>21,685</u>
Total Assets	37,243,147	25,998,771
Liabilities		
Employee contributions payable	<u>-</u>	<u>6,595</u>
Net Assets Available for Benefits	<u><u>\$ 37,243,147</u></u>	<u><u>\$ 25,992,176</u></u>

The accompanying notes are an integral part of these financial statements.

ValueMomentum 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended March 31, 2024

Investment Income

Appreciation in fair value	\$ 6,334,788
Other income	1,394
Interest and dividend income	389

Total Investment Income	<u>6,336,571</u>
--------------------------------	------------------

Contributions

Participant deferrals	4,094,271
Employer	1,950,910
Rollovers	45,046

Total Contributions	<u>6,090,227</u>
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Interest on participant notes receivable	<u>45,355</u>
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Total Additions to Net Assets	<u>12,472,153</u>
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Deductions

Benefits paid to participants	1,127,379
Administrative expenses	93,803

Total Deductions from Net Assets	<u>1,221,182</u>
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Net Increase in Net Assets Available for Benefits	11,250,971
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Net Assets Available for Benefits - Beginning of Year	<u>25,992,176</u>
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Net Assets Available for Benefits - End of Year	<u><u>\$ 37,243,147</u></u>
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The accompanying notes are an integral part of these financial statements.

Note 1 Plan Description

The following description of the ValueMomentum 401(k) Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established on April 1, 2015, by ValueMomentum, Inc. (the "Company" or "Plan Sponsor") under the provision of Section 401(a) of the Internal Revenue Code ("IRC"), which includes a qualified cash or deferred arrangement as described in section 401(k) of the IRC, for the benefit of eligible employees of the Company. The Plan is subject to the provisions of the Employee Retirement Security Act of 1974, as amended ("ERISA"). Employees covered by a collective bargaining agreement, leased employees, and non-resident aliens are excluded from participation in the Plan. All other employees of the Company are eligible to participate on the semi-annual enrollment date following attainment of one year of service with at least 1,000 hours of service completed, as defined, provided they are at least twenty-one years of age. The Plan Trustees are responsible for oversight of the Plan, determine the appropriateness of the Plan's investment offerings, and monitors investment performance.

Plan Contributions

Each year, participants may contribute up to 100% of their annual compensation, as defined in the Plan, subject to certain limitations under the Internal Revenue Code. Eligible employees are permitted to make both pre-tax and after-tax (ROTH) contributions, provided the total of such elective contributions does not exceed the limits stated in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined contribution plans. Participants direct the investment of their contributions into various options offered by the Plan. The Plan currently offers various mutual funds or an insurance company contract as investment options for participants.

In addition, the Company contributes to the Plan a safe harbor contribution equal to 3% of gross salary.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution (if any) and (b) Plan earnings. The participant's account is also charged with an allocation of certain expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions, employer matching contributions and the earnings thereon.

Note 1 Plan Description (Continued)

Participant Notes Receivable

Participants may borrow from their account the lesser of \$50,000 minus the difference between the highest outstanding balance of loans in the past 12 months and the outstanding balance of loans from the Plan on the date the loan is made or equal to 50% of their account balance. Loan terms range from one to five years or as deemed reasonable by the administrator for loans taken to purchase a primary residence. Participants may not have greater than two outstanding loan balances at any given time. Notes are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates at the time the loan is approved. At March 31, 2024, interest rates on the outstanding loans ranged from 4.25% - 9.50%. Principal and interest are paid ratably, generally through payroll deductions.

Payment of Benefits

On termination of service due to death, disability, retirement or for other reasons, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments.

Hardship Benefits

The Plan allows for "hardship withdrawals" of employee benefits from participant's pre-tax elective deferral and ROTH elective deferral accounts based the provisions of the Plan document.

Forfeitures

Forfeitures, if any, are used to reduce administrative expenses of the Plan or future employer contributions. Forfeitures used to reduce safe harbor contributions during the years ended March 31, 2024 and 2023 totaled \$388 and \$4,978, respectively. At March 31, 2024 and 2023, the forfeiture account had a zero balance.

Note 2 Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements of the Plan have been prepared on the accrual basis 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 of the Plan to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Note 2 Summary of Significant Accounting Policies (Continued)

Investment Valuation and Income Recognition

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

Investments are reported at fair value and contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's trustees determine the Plan's valuation policies utilizing information provided by the investment advisers and custodians (See Note 3).

Contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan (See Note 4).

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of March 31, 2024 and 2023. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced, and a benefit payment is recorded.

Payment of Benefits

Benefit payments to participants are recorded when paid.

Investment Management and Administrative Fees

Expenses related to the administration of the Plan are primarily paid by the Sponsor. Personnel and facilities of the Sponsor have been used by the Plan at no additional cost to the Plan. Investment related expenses, other than those paid directly by the Plan, are integrated with investment performance.

Subsequent Events

Management has evaluated subsequent events and transactions for potential recognition or disclosure through the date of the auditors' report, which is the date the financial statements were available to be issued.

Note 3 Fair Value Measurements

Generally accepted accounting principles ("GAAP") establish 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. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The Plan did not hold any level 2 or level 3 investments at March 31, 2024 and 2023. Valuation inputs for Level 1 investments are described below:

Level 1

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

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

The 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 March 31, 2024 and 2023.

Mutual Funds

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

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

	<u>2024</u>	<u>2023</u>
Level 1 - Mutual Funds	<u>\$ 35,271,827</u>	<u>\$ 24,198,401</u>

Note 4 Investment Contract with Insurance Company

In 2015, the Plan entered into a benefit-responsive investment contract with Nationwide Trust Company, FSB ("Nationwide"). Nationwide maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The contract is included in the financial statements at contract value as reported to the Plan by Nationwide. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. The contract issuer is contractually obligated to repay the principal and a specified interest rate to the Plan.

Because the contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the contract. Contract value, as reported to the Plan by Nationwide, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example; divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator believes that any events that would limit the Plan's ability to transact at contract value with participants are probable of not occurring.

Note 5 Party-In-Interest and Related Party Transactions

Certain Plan investments are managed by Nationwide. Nationwide is the custodian as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Additionally, the Plan contracts BEON Retirement as their third-party administrator. The fees paid to BEON Retirement also qualify as party-in-interest transactions.

For the years ended March 31, 2024 and 2023, fees paid by the Plan to the custodian and the third-party administrator for administrative services and investment management amounted to \$93,803 and \$92,590, respectively.

The Company pays for significant administrative expenses of the Plan. Such expenses are not reflected in the accompanying financial statements.

ValueMomentum 401 (k) Plan
Notes to the Financial Statements
March 31, 2024 and 2023

Note 6 Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination or partial termination, participants will become fully vested, and net assets will be distributed to participants and beneficiaries in proportion to their respective account balances.

Note 7 Tax Status

The IRS has determined and informed the Company by letter dated June 30, 2020, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 8 Risks and Uncertainties

The Plan offers a number of registered investment companies (commonly known as "mutual funds") and an investment contract with an insurance company as investment options for participants. Investment securities, in general, are exposed to various risks such as interest, credit, and overall market volatility risk. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for plan benefits and participant account balances.

The Plan's exposure to a concentration of credit risk is limited by the diversification of investments across a variety of participant-directed fund elections. Additionally, the investments within each participant-directed fund election are further diversified into varied financial instruments.

At March 31, 2024, one investment option accounted for 10% or more of the Plan's total net assets:

J.P. Morgan Growth Advantage R5	\$3,979,420	10%
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Note 9 Certified Investments

The information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule, including investments and notes receivable from participants held at March 31, 2024 and 2023, and net appreciation in fair value of investments, interest and dividends for the year ended March 31, 2024, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Nationwide Trust Company, FSB (the custodian of the Plan).

SUPPLEMENTARY INFORMATION

ValueMomentum 401(k) Plan
Supplementary Information
Schedule H, Line 4i - Schedule of Assets Held at March 31, 2024

EIN: 11 3414179
PLAN NUMBER 001

(a)	(b) IDENTITY OF ISSUER/BORROWER/LESSER OR SIMILAR PARTY	(c) DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR OR MATURITY VALUE	(d) COST	(e) CURRENT VALUE
	JPMorgan Growth Advantage R5	Mutual Fund - Registered Investment Company	**	\$ 3,979,420
	Vanguard 500 Index Fund	Mutual Fund - Registered Investment Company	**	3,172,228
	Vanguard Target Retirement 2050	Mutual Fund - Registered Investment Company	**	2,917,538
	Vanguard Target Retirement 2035	Mutual Fund - Registered Investment Company	**	2,694,636
	Vanguard U.S. Growth Fund			
	Admiral Shares	Mutual Fund - Registered Investment Company	**	2,600,575
	Vanguard Target Retirement 2045	Mutual Fund - Registered Investment Company	**	1,545,171
	Goldman Sachs Small/Mid Cap Growth Fund	Mutual Fund - Registered Investment Company	**	1,439,543
	Vanguard Target Retirement 2055	Mutual Fund - Registered Investment Company	**	1,212,738
	Vanguard Target Retirement 2040	Mutual Fund - Registered Investment Company	**	1,138,433
	Vanguard Target Retirement 2060	Mutual Fund - Registered Investment Company	**	1,080,459
	American Funds American Balanced Fund	Mutual Fund - Registered Investment Company	**	1,010,462
	Vanguard Mid Cap Growth Index Fund	Mutual Fund - Registered Investment Company	**	807,166
	Vanguard Strategic Equity Fund	Mutual Fund - Registered Investment Company	**	637,125
	Vanguard Strategic Small-Cap Equity Fund	Mutual Fund - Registered Investment Company	**	541,894
	JPMorgan U.S. Research Enhanced Equity Fund Class R6	Mutual Fund - Registered Investment Company	**	506,437
	Vanguard Explorer Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	490,505
	PIMCO Income Fund	Mutual Fund - Registered Investment Company	**	452,691
	American Century Mid Cap Value	Mutual Fund - Registered Investment Company	**	431,432
	T. Rowe Price Value Fund	Mutual Fund - Registered Investment Company	**	399,674
	PIMCO StockPLUS International Hedged Fund	Mutual Fund - Registered Investment Company	**	382,095
	Vanguard Real Estate Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	289,709
	Wells Fargo Small Company Growth Fund	Mutual Fund - Registered Investment Company	**	277,491
	T. Rowe Price Real Estate Fund	Mutual Fund - Registered Investment Company	**	275,908
	DFA U.S. Targeted Value Fund	Mutual Fund - Registered Investment Company	**	261,652
	Vanguard Information Technology Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	261,181
	Vanguard Target Retirement 2030	Mutual Fund - Registered Investment Company	**	230,964
	DFA Inflation-Protected Securities Fund	Mutual Fund - Registered Investment Company	**	224,031
	Lord Abbett HighrLord Abbett High Yield Fund Class I	Mutual Fund - Registered Investment Company	**	221,523

See Independent Auditors' Report.

ValueMomentum 401(k) Plan
Supplementary Information
Schedule H, Line 4i - Schedule of Assets Held at March 31, 2024

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PLAN NUMBER 001

(a)	(b) IDENTITY OF ISSUER/BORROWER/LESSER OR SIMILAR PARTY	(c) DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR OR MATURITY VALUE	(d) COST	(e) CURRENT VALUE
	Vanguard Developed Markets Index Fund	Mutual Fund - Registered Investment Company	**	219,734
	Vanguard Value Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	210,970
	American Funds New World Fund	Mutual Fund - Registered Investment Company	**	209,472
	Vanguard International Growth Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	206,010
	AQR Long Short Equity I Fund	Mutual Fund - Registered Investment Company	**	200,720
	Vanguard Selected Value Fund Investor Shares	Mutual Fund - Registered Investment Company	**	197,457
	Franklin Templeton Global Bond Advantage Fund	Mutual Fund - Registered Investment Company	**	189,687
	Vanguard Target Retirement 2025	Mutual Fund - Registered Investment Company	**	177,533
	Vanguard Target Retirement Income Fund	Mutual Fund - Registered Investment Company	**	170,536
	Vanguard Target Retirement 2020	Mutual Fund - Registered Investment Company	**	168,489
	T. Rowe Price Spectrum Moderate Growth Allocation Fund	Mutual Fund - Registered Investment Company	**	159,122
	Fidelity Select Semiconductors Portfolio	Mutual Fund - Registered Investment Company	**	150,783
	DFA Global Equity Fund	Mutual Fund - Registered Investment Company	**	150,199
	Vanguard Wellesley Income Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	149,475
*	Nationwide Baidard Technology and Science Funds	Mutual Fund - Registered Investment Company	**	139,670
	Allpsring Special Small Cap Value Institutional Shares	Mutual Fund - Registered Investment Company	**	137,685
	American Funds Capital Income Builder	Mutual Fund - Registered Investment Company	**	132,456
	Vanguard Total Bond Market Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	130,088
	DWS Science and Technology Fund Institutional Shares	Mutual Fund - Registered Investment Company	**	128,101
	Vanguard Global Equity Fund	Mutual Fund - Registered Investment Company	**	127,663
	PIMCO RAE Worldwide Long/Short Plus Fund	Mutual Fund - Registered Investment Company	**	122,063
	Vanguard Emerging Markets Stock Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	115,368
	Vanguard Dividend Growth Fund	Mutual Fund - Registered Investment Company	**	110,557
	Vanguard Target Retirement 2065 Fund	Mutual Fund - Registered Investment Company	**	106,902
	Morgan Stanley Insight Fund Class I	Mutual Fund - Registered Investment Company	**	101,161
	Morgan Stanley Institutional Growth I Fund	Mutual Fund - Registered Investment Company	**	101,067
	Metropolitan West Total Return Bond Fund	Mutual Fund - Registered Investment Company	**	100,531

See Independent Auditors' Report.

ValueMomentum 401(k) Plan
Supplementary Information
Schedule H, Line 4i - Schedule of Assets Held at March 31, 2024

EIN: 11 3414179
PLAN NUMBER 001

(a)	(b) IDENTITY OF ISSUER/BORROWER/LESSER OR SIMILAR PARTY	(c) DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR OR MATURITY VALUE	(d) COST	(e) CURRENT VALUE
	T. Rowe Price Science and Technology Fund	Mutual Fund - Registered Investment Company	**	97,408
	Vanguard International Explorer Fund	Mutual Fund - Registered Investment Company	**	86,364
	Baron Partners Fund Institutional Shares	Mutual Fund - Registered Investment Company	**	79,268
	Fidelity 500 Index Fund	Mutual Fund - Registered Investment Company	**	73,654
	DWS Enhanced Commodity Strategy Fund	Mutual Fund - Registered Investment Company	**	71,219
	Fidelity International Growth Fund	Mutual Fund - Registered Investment Company	**	63,868
	BlackRock S & P 500 Index	Mutual Fund - Registered Investment Company	**	56,554
	Vanguard Large Cap Index Fund			
	Admiral Shares	Mutual Fund - Registered Investment Company	**	55,579
	Nationwide GQG US Quality Equity Fund Class			
*	R6	Mutual Fund - Registered Investment Company	**	54,797
	Vanguard Mid-Cap Value Index Fund			
	Admiral Shares	Mutual Fund - Registered Investment Company	**	51,549
*	Nationwide S & P 500 Index	Mutual Fund - Registered Investment Company	**	51,205
	Vanguard Mid-Cap Index Fund			
	Admiral Shares	Mutual Fund - Registered Investment Company	**	50,582
	Morgan Stanley Institutional Fund, International Advantage Portfolio	Mutual Fund - Registered Investment Company	**	47,783
	Baron Opportunity Fund Institutional Class	Mutual Fund - Registered Investment Company	**	47,010
	Baron Fifth Avenue Growth Fund Institutional Class	Mutual Fund - Registered Investment Company	**	46,391
	Nationwide NYSE Arca Tech 100 Index			
*	Fund Class R6	Mutual Fund - Registered Investment Company	**	45,407
	Vanguard Growth Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	42,595
	BNY Mellon Small/Mid Cap Growth Fund	Mutual Fund - Registered Investment Company	**	41,219
	Fidelity Advisory Technology Fund	Mutual Fund - Registered Investment Company	**	36,993
	Vanguard Inflation-Protected Securities Fund			
	Admiral Shares	Mutual Fund - Registered Investment Company	**	34,661
	Fidelity Advisor Growth Opportunities Fund Class I	Mutual Fund - Registered Investment Company	**	31,409
	Rydex Japan 2x Strategy A Fund	Mutual Fund - Registered Investment Company	**	30,637
	LGLUX Growth Leaders Fund Class R5	Mutual Fund - Registered Investment Company	**	27,920
	Alger Spectra Fund Class Z	Mutual Fund - Registered Investment Company	**	26,343
	Rydex NASDAQ-100 2x Strategy H	Mutual Fund - Registered Investment Company	**	25,128
	Black Rock Technology Opportunities Fund Institutional	Mutual Fund - Registered Investment Company	**	24,979
	Fidelity Total Market Index Fund	Mutual Fund - Registered Investment Company	**	22,650
	Vanguard Dividend Appreciation Index Fund			
	Admiral Shares	Mutual Fund - Registered Investment Company	**	19,173

See Independent Auditors' Report.

ValueMomentum 401(k) Plan
Supplementary Information
Schedule H, Line 4i - Schedule of Assets Held at March 31, 2024

EIN: 11 3414179
PLAN NUMBER 001

(a)	(b) IDENTITY OF ISSUER/BORROWER/LESSER OR SIMILAR PARTY	(c) DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR OR MATURITY VALUE	(d) COST	(e) CURRENT VALUE
	Vanguard High Dividend Yield Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	18,743
	Allspring Special Mid Cap Value Fund	Mutual Fund - Registered Investment Company	**	18,219
	Vanguard Utilities Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	16,721
	Harbor Capital Appreciation Institutional	Mutual Fund - Registered Investment Company	**	14,540
	Fidelity Select Technology	Mutual Fund - Registered Investment Company	**	13,939
	Fidelity Government Money Market Fund Class K6	Mutual Fund - Registered Investment Company	**	12,776
	Invesco SteelPath MLP Alpha Fund Class Y	Mutual Fund - Registered Investment Company	**	12,211
	Victory Income Fund Institutional Shares	Mutual Fund - Registered Investment Company	**	11,944
	Invesco SteelPath MLP Income Fund Class Y	Mutual Fund - Registered Investment Company	**	11,779
	Morgan Stanley Institutional Fund, Inc. Inception Portfolio Class I	Mutual Fund - Registered Investment Company	**	11,104
	Vanguard Total Stock Market Index Fund	Mutual Fund - Registered Investment Company	**	10,639
	JPMorgan Equity Income Fund Class R5	Mutual Fund - Registered Investment Company	**	10,413
	Vanguard Energy Index Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	10,248
	Invesco Energy Fund R5 Class	Mutual Fund - Registered Investment Company	**	10,192
	Vanguard Health Care Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	9,373
	Delaware Healthcare Fund Class I	Mutual Fund - Registered Investment Company	**	9,336
	Putnam Large Cap Value Y	Mutual Fund - Registered Investment Company	**	9,066
	Vanguard International Value Fund Investor Shares	Mutual Fund - Registered Investment Company	**	8,541
	DFA Investment Grade Portfolio Institutional Class Shares	Mutual Fund - Registered Investment Company	**	8,351
	Allspring Government Securities Fund	Mutual Fund - Registered Investment Company	**	8,324
	Eaton Vance Atlanta Capital SMID-Cap I	Mutual Fund - Registered Investment Company	**	8,205
	DFA U.S. Small Cap Value Portfolio Institutional Class	Mutual Fund - Registered Investment Company	**	7,250
	Vanguard Energy Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	7,048
	Fidelity Advisor Energy I Fund	Mutual Fund - Registered Investment Company	**	6,986
	JPMorgan Growth Advantage Fund R6	Mutual Fund - Registered Investment Company	**	6,876
	DFA International Core Equity Fund	Mutual Fund - Registered Investment Company	**	6,567
	Delaware Smid Cap Growth Fund Institutional Class	Mutual Fund - Registered Investment Company	**	6,268
	Vanguard Health Care Fund Admiral Shares	Mutual Fund - Registered Investment Company	**	6,011
	Black Rock Health Sciences Opportunities Fund	Mutual Fund - Registered Investment Company	**	4,996

See Independent Auditors' Report.

ValueMomentum 401(k) Plan
Supplementary Information
Schedule H, Line 4i - Schedule of Assets Held at March 31, 2024

EIN: 11 3414179
PLAN NUMBER 001

(a)	(b) IDENTITY OF ISSUER/BORROWER/LESSER OR SIMILAR PARTY	(c) DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR OR MATURITY VALUE	(d) COST	(e) CURRENT VALUE
	JPMorgan Undiscovered Managers Behavioral Val R6	Mutual Fund - Registered Investment Company	**	4,572
	Lazard Global Listed Infrastructure Institutional	Mutual Fund - Registered Investment Company	**	4,407
	Catalyst/Millburn Hedge Strategy Fund Class I	Mutual Fund - Registered Investment Company	**	4,379
	Neuberger Berman Large Cap Value Fund	Mutual Fund - Registered Investment Company	**	3,253
	Amana Growth Investor Fund	Mutual Fund - Registered Investment Company	**	2,884
	DFA US Large Cap Value Portfolio	Mutual Fund - Registered Investment Company	**	2,862
	Calvert Equity Fund (R6)	Mutual Fund - Registered Investment Company	**	2,653
	Columbia Small Cap Value II Inst Fund	Mutual Fund - Registered Investment Company	**	2,608
	Federated Hermes Government Obligations Fund	Mutual Fund - Registered Investment Company	**	1,823
	AMG GW&K ESG Bond Fund - Class N	Mutual Fund - Registered Investment Company	**	1,818
	PIMCO Total Return Fund Institutional Class	Mutual Fund - Registered Investment Company	**	1,818
	Vanguard Target Retirement 2070 Fund - Investor Class	Mutual Fund - Registered Investment Company	**	1,035
	Baron Partners Fund R6 Shares	Mutual Fund - Registered Investment Company	**	1,023
	AB Discovery Growth Fund Class A	Mutual Fund - Registered Investment Company	**	550
	Hussman Strategic Total Return Fund	Mutual Fund - Registered Investment Company	**	365
	Invesco Nasdaq 100 Index Fund Class R6	Mutual Fund - Registered Investment Company	**	311
	Victory Nasdaq 100 Index Fund R6 Shares	Mutual Fund - Registered Investment Company	**	163
	Frankling Utility Service Fund	Mutual Fund - Registered Investment Company	**	112
				<u>35,271,827</u>
*	Nationwide Select Fixed Contract	Insurance Contract		1,253,641
*	Participant Notes Receivable	Participant Notes Receivable with interest rates ranging from 4.25% to 9.50% and maturity dates ranging from May 2025 to December 2038		<u>716,453</u>
				<u><u>\$ 37,241,921</u></u>

* - Represents Party-In-Interest

** - Cost is not provided for participant-directed investments

See Independent Auditors' Report.

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

Name of Plan:

► ValueMomentum 401(k) Plan

Employer Identification Number:► 11-3413179

For plan year (beginning/ending):► 4/1/2023 to 03/31/2024

Plan number:► 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	AMANA GR INV-AMAGX	Registered Investment		2884
	ALGER SPECTRA Z-ASPZX	Registered Investment		26343
	AMCENT MDCAP VAL I-AVUAX	Registered Investment		431432
	BARON FIFTH AVE GR INST-BFTIX	Registered Investment		46391
	BLKRK TECH OPFR INST-BGSIX	Registered Investment		24979
	BARON OPFR INST-BIOIX	Registered Investment		47010
	BARON PTNRS INST-BPTIX	Registered Investment		79268
	BARON PTNRS R6-BPTUX	Registered Investment		1023
	CLVRT EQ R6-CEYRX	Registered Investment		2653
	AB DISC GR I-CHCIX	Registered Investment		550
	MS INSIGHT I-CPODX	Registered Investment		101161
	COL SEL MDCAP VAL INST2-CVERX	Registered Investment		2608
	DFA INVMT GRD FXD INST-DFAPX	Registered Investment		8351
	DE MID CAP GR EQ INST-DFDIX	Registered Investment		6268
	DFA US TRGT VAL INST-DFVFX	Registered Investment		261652
	DFA INTL COR EQ INST-DFIEX	Registered Investment		6567
	DFA US SMCAP VAL INST-DFSVX	Registered Investment		7250
	DFA US LG CO-DFUSX	Registered Investment		2862
	DFA GLBL EQ INST-DGEIX	Registered Investment		150199
	DFA INFL PRTCT SEC INST-DIPXS	Registered Investment		224031
	DE HLTHCARE I-DLHIX	Registered Investment		9336
	EV ATLNTA CAP SMID CAP I-EISMX	Registered Investment		8205
	AS SPEC SMCAP VAL INST-ESPXX	Registered Investment		137685
	FIDADV GR OPFR INST-FAGCX	Registered Investment		31409
	FIDADV ENRGY I-FANIX	Registered Investment		6986
	FIDADV TECH INST-FATIX	Registered Investment		36993
	FIDADV INTL GR INST-FIIX	Registered Investment		63868
	FID GOVT MNYMKT K6-FNBXX	Registered Investment		12776
	FNKLN UTIL SER ADV-FRUAX	Registered Investment		112
	FID SEL SMICNDTR-FSELX	Registered Investment		150783
	FID TTL MKT INDX-FSKAX	Registered Investment		22650
	FID SEL TECH-FSPTX	Registered Investment		13939
	FID 500 INDX-FXAIX	Registered Investment		73654
	LAZARD GLBL LISTDINFR INS-GLIFX	Registered Investment		4407
	FED HRMS GOV OBLGTNS PRMR-GOFXX	Registered Investment		1822
	NW S P 500 INDX R6-GRMIX	Registered Investment		51205
	GDMNSCS SMMDCAP GR INST-GSMYX	Registered Investment		1439543
	HARBOR CAP APP INST-HACAX	Registered Investment		14540
	HSSMAN STRAT TTL RTN-HSTRX	Registered Investment		365
	INVSCO ENRGY R5-IENIX	Registered Investment		10192
	INVSCO NASDAQ 100 INDX R6-IVNQX	Registered Investment		311
	JPMORGAN USRSRCHENHCDEQ R-JDEUX	Registered Investment		506437
	JPM GR ADVTG R5-JGVRX	Registered Investment		3979420
	JPM GR ADVTG R6-JGVVX	Registered Investment		6876
	DWS SCNC TECH INST-KTCIX	Registered Investment		128101

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

Name of Plan:

► ValueMomentum 401(k) Plan

Employer Identification Number:► 11-3413179

For plan year (beginning/ending):► 4/1/2023 to 03/31/2024

Plan number:► 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	LRDABT HI YLD I-LAHYX	Registered Investment		221523
	LRDABT GR LDERS R5-LGLUX	Registered Investment		27920
	CATLYST MLBRN HDG STRAT I-MBXIX	Registered Investment		4379
	MSIF INTL ADVTG I-MFAIX	Registered Investment		47783
	AMGMGRS LOOMIS BD N-MGFIX	Registered Investment		1818
	INVSCO STLPTHMLPALPH Y-MLPOX	Registered Investment		12211
	INVSCO STLPTHMLP INC Y-MLPZX	Registered Investment		11779
	MSIF INST GR I-MSEQX	Registered Investment		101067
	MSIF INCPTN I-MSSGX	Registered Investment		11104
	TCW MTWST TTL RTN BD I-MWTIX	Registered Investment		100531
	NEUBER LGCP VAL INST-NBPIX	Registered Investment		3253
	NW GQG US QULTY EQ R6-NWAVX	Registered Investment		54797
	NW BAILARDTCHSCNC R6-NWHTX	Registered Investment		139670
	NW NYSE ARCTCH100INDX R6-NWJEX	Registered Investment		45407
	JPM EQ INC R5-OIERX	Registered Investment		10413
	PTNM LGCAP VAL Y-PEIYX	Registered Investment		9066
	PIMCO INC INST-PIMIX	Registered Investment		452691
	PIMCO STKPLSINTDLRHDG INS-PISIX	Registered Investment		382095
	TROWEPR SCNC TECH-PRSCX	Registered Investment		97408
	PIMCO TTL RTN INST-PTTRX	Registered Investment		1818
	PIMCO RAEWWLNGSHRTPLS INS-PWLIX	Registered Investment		122063
	AQR LNG SHRT EQ I-QLEIX	Registered Investment		200720
	AMFDS CAP INC BLDR R6-RIRGX	Registered Investment		132456
	AMFDS AM BAL R6-RLBGX	Registered Investment		1010462
	AMFDS NEW WLD R6-RNWGX	Registered Investment		209472
	RYDEX JPN 2X STRAT A-RYJSX	Registered Investment		30637
	RYDEX NASDAQ100 2XSTRAT H-RYVYX	Registered Investment		25128
*	BNYMEL SMMDCAP GR I-SDSCX	Registered Investment		41219
*	AS GOVT SEC INST-SGVIX	Registered Investment		8324
*	BLKRK HLTH SCNC OPFR INST-SHSSX	Registered Investment		4996
	DWS ENHCD COMDTY STRAT S-SKSRX	Registered Investment		71219
	FNKLNTMP GLBL BD ADV-TGBAX	Registered Investment		189687
	TROWEPR REALEST-TRREX	Registered Investment		275908
	TROWEPR SPCTRMMODGRALLOC-TRSGX	Registered Investment		159122
	TROWEPR VAL-TRVLX	Registered Investment		399674
	JPM UM BEHVAL FD R6-UBVFX	Registered Investment		4572
	VIC INC INST-UIINX	Registered Investment		11944
	VIC NASDAQ 100 INDX R6-URNQX	Registered Investment		163
	VNGRD INFL PRTCT SEC ADML-VAIPX	Registered Investment		34661
	VNGRD SEL VAL INV-VASVX	Registered Investment		197457
	VNGRD TTL BND MKT LDX ADM-VBTLX	Registered Investment		130088
	VNGRD DIVD APP INDX ADML-VDADX	Registered Investment		19173
	VNGRD DIVD GR INV-VDIGX	Registered Investment		110557
	VNGRD EMRG MKT STKINDXADM-VEMAX	Registered Investment		115368
	VNGRD ENRGY INDX ADML-VENAX	Registered Investment		10248

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

Name of Plan:

► ValueMomentum 401(k) Plan

Employer Identification Number:► 11-3413179

For plan year (beginning/ending):► 4/1/2023 to 03/31/2024

Plan number:► 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	VNGRD EXPLR ADML-VEXRX	Registered Investment		490505
	VNGRD TRGT RTRMT 2055 INV-VFFVX	Registered Investment		1212738
	VNGRD 500 INDEX FD AS-VFIAX	Registered Investment		3172228
	VNGRD TRGT RTRMT 2050 INV-VFIFX	Registered Investment		2917538
	VNGRD TRGT RTRMT 2040 INV-VFORX	Registered Investment		1138433
	VNGRD ENRGY ADML-VGELX	Registered Investment		7048
	VNGRD HLTH CARE ADML-VGHAX	Registered Investment		6011
	VNGRD GR INC ADML-VGIAX	Registered Investment		42595
	VNGRD REALEST INDX ADML-VGSLX	Registered Investment		289709
	VNGRD HLTH CARE INDX ADML-VHCIX	Registered Investment		9373
	VNGRD GLBL EQ INV-VHGEX	Registered Investment		127663
	VNGRD HIDIVD YLD INDX ADM-VHYAX	Registered Investment		18743
	VNGRD MID-CAP IDX FD AS-VIMAX	Registered Investment		50582
	VNGRD INTL EXPLR INV-VINEX	Registered Investment		86364
	VNGRD INFO TECH INDX ADML-VITAX	Registered Investment		261181
	VNGRD LGCAP INDX ADML-VLCAX	Registered Investment		55579
	VNGRD TRGT RTRMT 2065 INV-VLXVX	Registered Investment		106902
	VNGRD MDCAP GR INV-VMGRX	Registered Investment		807166
	VNGRD MDCAP VAL INDX ADML-VMVAX	Registered Investment		51549
	VNGRD STRAT EQ INV-VSEQX	Registered Investment		637125
	VNGRD STRAT SMCAP EQ INV-VSTCX	Registered Investment		541894
	VNGRD TRGT RTRMT 2070 INV-VSVNX	Registered Investment		1035
	VNGRD TRGT RTRMT 2030 INV-VTHRX	Registered Investment		230964
	VNGRD TRGT RTRMT INC-VTINX	Registered Investment		170536
	VNGRD TRGT RTRMT 2045 INV-VTIVX	Registered Investment		1545171
	VNGRD DEVL MKT INDX ADML-VTMGX	Registered Investment		219734
	VNGRD INTL VAL INV-VTRIX	Registered Investment		8541
	VNGRD TTL STMKT INDX FD A-VTSAX	Registered Investment		10639
	VNGRD TRGT RTRMT 2035 INV-VTHX	Registered Investment		2694636
	VNGRD TRGT RTRMT 2060 INV-VTTSX	Registered Investment		1080459
	VNGRD TRGT RTRMT 2025 INV-VTTVX	Registered Investment		177533
	VNGRD TRGT RTRMT 2020 INV-VTWNX	Registered Investment		168489
	VNGRD UTIL INDX ADML-VUIAX	Registered Investment		16722
	VNGRD VAL INDX ADML-VVIAX	Registered Investment		210970
	VNGRD WLSLY INC ADML-VWIAX	Registered Investment		149475
	VNGRD INTL GR ADML-VWILX	Registered Investment		206010
	VNGRD US GR ADML-VWUAX	Registered Investment		2600575
	AS SPEC MDCAP VAL INST-WFMIX	Registered Investment		18219
	BLKRK IS S P 500 INDX K-WFSPX	Registered Investment		56554
	ALLSPR SMC GR INST-WSCGX	Registered Investment		277491
*	Nationwide Fixed Option	Insurance Contract		1,253,641
	Participant Loans	4.25-9.50%; 0-15 Yr Maturity		718,891