

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 <div style="font-size: 24pt; font-weight: bold; text-align: center;">2024</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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) _____

B This return/report is: 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
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1a Name of plan <u>CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN</u>	1b Three-digit plan number (PN) ▶ <u>001</u>
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) <u>CLINICOMP INTERNATIONAL, INC.</u> <u>9655 TOWNE CENTRE DRIVE</u> <u>SAN DIEGO, CA 92121</u>	1c Effective date of plan <u>11/01/1989</u> 2b Employer Identification Number (EIN) <u>33-0020815</u> 2c Plan Sponsor's telephone number <u>858-546-8202</u> 2d Business code (see instructions) <u>334110</u>

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.	08/13/2025	HSINWEI HWANG
	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 <input checked="" type="checkbox"/> 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	215
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)	148
	6a(2)	153
	6b	2
	6c	64
	6d	219
	6e	0
	6f	219
	6g(1)	211
6g(2)	216	
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:
 2T 2A 2E 2F 2G 2J 2K 2S 3D 2R

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)	9b Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

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	b General Schedules
(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> A (Insurance Information) – Number Attached <u>0</u>
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> 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 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

A Name of plan CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 CLINICOMP INTERNATIONAL, INC.	D Employer Identification Number (EIN) 33-0020815	

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65 71	RECORDKEEPER	49337	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

STRATEGIC ADVISORS, INC.

04-2654524

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	13549	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
C&S INST REALTY SHS - SS&C GIDS, I 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MGL MID CP GR I - DELAWARE INVESTM 2005 MARKET STREET PHILADELPHIA, PA 19103	0.25%	
(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

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

a Name: EISNERAMPER LLP	b EIN: 87-1363769
c Position: ACCOUNTANT	
d Address: 4225 EXECUTIVE SQUARE SUITE 1150 LA JOLLA, CA 92037	e Telephone: 858-558-9200

Explanation: FOR THE AUDIT OF ITS PLAN ACCOUNTS FOR THE PLAN YEAR 2024, CLINICOMP TERMINATED EISNERAMPER LLP AND APPOINTED LAVINE, LOFGREN, MORRIS & ENGELBERG LLP DUE TO UNSATISFACTORY LEVEL OF SERVICES PROVIDED.

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 CLINICOMP INTERNATIONAL, INC.	D Employer Identification Number (EIN) 33-0020815

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.

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	24519	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1410904	2080714
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	427868	586205
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	33539308	40030478
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
(15) Other.....	1c(15)	3023308	4639083

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	38425907	47336480
Liabilities			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h	0	0
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	38425907	47336480

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)	1279756	
(B) Participants.....	2a(1)(B)	2263098	
(C) Others (including rollovers).....	2a(1)(C)	1132860	
(2) Noncash contributions.....	2a(2)	0	4675714
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	82558	121146
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	38588	
(F) Other.....	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)	0	1562545
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	1562545	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	0	0
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)	0	0
(B) Other.....	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		3758925
c Other income	2c		955959
d Total income. Add all income amounts in column (b) and enter total	2d		11074289

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2071627	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2071627
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		29326
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees	2i(2)	1200	
(3) Recordkeeping fees	2i(3)	48014	
(4) IQPA audit fees	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	13549	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	0	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		62763
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2163716

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		8910573
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **LAVINE LOFGREN MORRIS AND ENGELBERG**

(2) EIN: **33-0690020**

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.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2272
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
e Was this plan covered by a fidelity bond?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
l Has the plan failed to provide any benefit when due under the plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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.	<input type="checkbox"/>	<input type="checkbox"/>	

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
--	---	---

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CLINICOMP INTERNATIONAL, INC.</u>	D Employer Identification Number (EIN) <u>33-0020815</u>	

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....

1	
---	--

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
EIN(s): 04-6568107

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....

3	
---	--

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a	
b Enter the amount contributed by the employer to the plan for this plan year	6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c	

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline?..... Yes No N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? Yes No N/A

Part III	Amendments
-----------------	-------------------

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? Yes No

11 a Does the ESOP hold any preferred stock? Yes No

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) Yes No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? Yes No

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: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> 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. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14c	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment

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

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment

19 If the total number of participants is 1,000 or more, complete lines (a) and (b):

a Enter the percentage of plan assets held as:
 Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
 High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
 0-5 years 5-10 years 10-15 years 15 years or more

20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? Yes No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:
 Yes.
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
 No. Other. Provide explanation: _____

Part VII IRS Compliance Questions

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? Yes No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).
 Design-based safe harbor method
 "Prior year" ADP test
 "Current year" ADP test
 N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702438A.

**CLINICOMP INTERNATIONAL 401(K)
PROFIT SHARING PLAN**

**INDEPENDENT AUDITORS' REPORT,
FINANCIAL STATEMENTS, AND
SUPPLEMENTAL SCHEDULES**

December 31, 2024

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
CliniComp International 401(k) Profit Sharing Plan
San Diego, California

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2024 Financial Statements

We have performed an audit of the accompanying financial statements of CliniComp International 401(k) Profit Sharing 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) (an "ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statement of net assets available for benefits as of December 31, 2024, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2024 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2024 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2024 Financial Statements section:

- the amounts and disclosures in the 2024 financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

- the information in the 2024 financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2024 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2024 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2024 Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the 2024 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2024 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

Our audit 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 2024 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other Matters

2024 Supplemental Schedules Required by ERISA

The supplemental schedules (Schedule H, Part IV, Line 4a for the year ended December 31, 2024 and Schedule H, Part IV, Line 4i as of December 31, 2024), are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Auditor's Report on the 2023 Financial Statements

The financial statements of CliniComp International 401(k) Profit Sharing Plan as of December 31, 2023, were audited by predecessor auditors. In accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the prior year audit did not extend to any statements or information related to assets held for investment of the Plan that were certified by a qualified institution. Their report dated September 26, 2024 indicated that in their opinion (a) the amounts and disclosures in the 2023 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, and (b) the information in the 2023 financial statements 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). Their report also indicated that the form and content of the 2023 supplemental schedules, other than the information in the 2023 supplemental schedules that agrees to or is derived from the certified investment information, were presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, and the information in the 2023 supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Lavine, Lofgren, Morin & Engelberg, LLP

La Jolla, California
August 12, 2025

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Statements of Net Assets Available for Benefits As of December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Cash, non-interest bearing	\$ -	\$ 24,519
Investments, at fair value:		
Money market account	2,080,714	1,410,904
Self-directed brokerage accounts	4,639,083	3,023,308
Mutual funds	<u>40,030,478</u>	<u>33,539,308</u>
Total investments at fair value	46,750,275	37,973,520
Notes receivable from participants	<u>586,205</u>	<u>427,868</u>
Contributions receivable - employer	<u>-</u>	<u>2,272</u>
Total assets	47,336,480	38,428,179
LIABILITIES	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 47,336,480</u>	<u>\$ 38,428,179</u>

See accompanying notes to financial statements.

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Statement of Changes in Net Assets Available for Benefits For the Year Ended December 31, 2024

Additions to net assets attributed to:	
Investment income:	
Net realized and unrealized appreciation in fair value of mutual funds	\$ 3,758,925
Net realized and unrealized appreciation in fair value of self-directed brokerage accounts	955,959
Interest income on money market account	82,558
Dividends from mutual funds	<u>1,562,545</u>
Net investment income	<u>6,359,987</u>
Contributions:	
Participant - current	2,263,098
Employer safe harbor match - current	1,277,484
Employee rollover contributions	<u>1,132,860</u>
Total contributions	4,673,442
Interest income on notes receivable from participants	<u>38,588</u>
Total additions	<u>11,072,017</u>
Deductions from net assets attributed to:	
Benefits paid to participants	2,071,627
Deemed distributions	29,326
Administrative expenses	<u>62,763</u>
Total deductions	<u>2,163,716</u>
Net increase	8,908,301
Net assets available for benefits:	
Beginning of year	<u>38,428,179</u>
End of year	<u><u>\$ 47,336,480</u></u>

See accompanying notes to financial statements.

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Notes to Financial Statements December 31, 2024

NOTE 1. DESCRIPTION OF PLAN

The following description of the CliniComp International 401(k) Profit Sharing 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, established November 1, 1989, is a defined contribution plan covering eligible employees of CliniComp International (the "Company"). The Plan provides participants with a salary deferral option pursuant to applicable provisions of the Internal Revenue Code (the "IRC"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Eligibility

Employees are generally immediately eligible to participate in the Plan upon hire. Excluded employees include those whose employment is governed by a collective bargaining agreement as well as non-resident aliens with no U.S. earned income from the Company, leased employees, temporary employees, and interns.

Participant Contributions

Participants may contribute pre-tax or Roth contributions ranging from 2% to 80% of their compensation, as defined in the Plan, but no more than the maximum annual limit as determined by the IRC. In addition, employees who are age 50 or older may elect to defer additional amounts (called "catch-up contributions") to the Plan up to the maximum allowed by the IRC. Employees may enter the Plan on the first day of each payroll period coinciding with or next following their satisfaction of the eligibility requirements.

The Plan includes an auto-enrollment provision, whereby all newly eligible employees are automatically enrolled in the Plan 35 days after they meet the eligibility requirements, unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 10% of eligible compensation and their contributions are invested in a designated balanced fund until changed by the participant. Participants have the option to elect to stop contributing to the Plan at any time.

Participants may also contribute pre-tax or Roth amounts representing distributions from other qualified defined benefit or defined contribution plans. The Plan also allows for in-Plan Roth conversions.

Employer Contributions

Employer Safe Harbor Matching Contributions – The Company makes safe harbor matching contributions each pay period with an annual true-up. The formula for safe harbor matching contributions is 100% of a participant's 2024 deferral contributions up to a maximum of 6% of eligible compensation.

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Notes to Financial Statements December 31, 2024

NOTE 1. DESCRIPTION OF PLAN (Continued)

Employer Profit-Sharing Contributions – The Company has the option of making a discretionary profit-sharing contribution to the Plan. For purposes of any profit-sharing contribution, compensation is generally based on the Plan year. For the year ended December 31, 2024, the Company did not make any profit-sharing contributions to the Plan.

Discretionary employer matching contributions – Additional discretionary amounts may be contributed at the option of the Company. No such additional discretionary contributions were made to the Plan for the year ended December 31, 2024.

Participant Accounts

Each participant's account is credited with the participant's contributions, the Company's contributions, and allocations of (a) investment earnings or losses, and (b) administrative expenses. Allocations are based on participant earnings, account balances, investment selections, and timing of contributions and withdrawals. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options

Upon enrollment in the Plan, participants may direct their contributions to any of the Plan's investment options. Subsequently, participants may change their allocations and transfer account balances between investment options in accordance with Plan provisions.

Vesting

Participants are immediately vested in their contributions, employer contributions, and rollovers, plus actual earnings thereon.

Payment of Benefits

Upon termination of service due to death, disability, early retirement (59½ years of age), or normal retirement (65 years of age), participants are entitled to receive a distribution of their account in a lump sum or defer distribution if their vested account balance exceeds \$5,000 (\$7,000 effective during 2024). For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. Upon employment termination, if a participant's vested account balance is between \$1,000 and \$5,000 (\$7,000 effective during 2024), and if the participant has not elected to receive a cash distribution or have the balance rolled over into an individual retirement account ("IRA") of his/her choosing, the Plan may transfer the participant's account balance into an IRA. Also at its discretion, the Plan may elect to distribute vested account balances of less than \$1,000.

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Notes to Financial Statements December 31, 2024

NOTE 1. DESCRIPTION OF PLAN (Continued)

Pursuant to the Setting Every Community Up for Retirement Enhancement Act of 2019 (the “SECURE” Act), which became law on December 20, 2019, participants may defer taking distributions as follows:

- If a participant reached the age of 70½ in 2019, the participant may defer receiving distributions until the later of April 1, 2020, or the April following the calendar year in which the participant retires;
- If a participant reaches the age of 70½ in 2020 or later, the participant may defer receiving distributions until the later of the April following the calendar year in which the participant reaches age 72 or retires.

The distribution provisions of the SECURE Act were modified by the SECURE 2.0 Act of 2022 (Note 9), such that beginning in 2023, the age a participant must begin taking distributions was raised to 73. If a participant reaches the age of 72 during 2023, the participant may defer receiving distributions until April 1, 2025, the latest date that a required minimum distribution may be taken for 2024.

In addition, distributions from a participant’s rollover account may be made at any time. The Plan also allows for hardship withdrawals in certain circumstances as defined by the Plan and in accordance with the IRC.

Notes Receivable from Participants (Participant Loans)

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum generally equal to the lesser of \$50,000 or 50% of the participant’s account balance. Participants may have a maximum of three loans outstanding at any given time. The loans are secured by the balance in the participant’s account and bear interest at a rate commensurate with rates charged by commercial lenders for loans made under similar circumstances. The interest rate for participant notes receivable outstanding as of December 31, 2024 ranged from 4.25% to 9.50%. The repayment terms provide for loan payments to be made through payroll deductions and for loans to be amortized over a reasonable period of time not to exceed five years, unless the loan qualifies as a home loan, in which case, the maximum loan term is 10 years.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”).

Use of Estimates

The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Investment Valuation and Income Recognition

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

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Notes to Financial Statements December 31, 2024

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Notes Receivable from Participants (Participant Loans)

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 when they are incurred. No allowance for credit losses has been recorded as of December 31, 2024 or 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

Benefits are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to plan administration as well as fees associated with notes receivable from participants and processing of distributions are charged directly to the transacting participant's account and are included in administrative expenses. Certain investment related expenses are also included in administrative expenses.

Subsequent Events

The Plan has evaluated subsequent events through the date of the independent auditors' report, which is the date these financial statements were available to be issued.

NOTE 3. INFORMATION CERTIFIED BY THE CUSTODIAN

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and the ERISA-required supplemental schedule (Schedule H, Part IV, Line 4i), including investments and notes receivable from participants held at December 31, 2024 and 2023, and net appreciation or depreciation in fair value of investments, interest and dividends, interest income on notes receivable from participants, and other income for the year ended December 31, 2024, was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity Management Trust Company, the custodian of the Plan.

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Notes to Financial Statements December 31, 2024

NOTE 4. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 820, *Fair Value Measurements and Disclosures*, provides the 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 lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2 – Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability, and inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement for the asset or liability at the measurement date. These inputs reflect Plan management’s best estimate of what market participants would use in pricing the asset or liability at the measurement date. Consideration is given to the risk inherent in the valuation technique and in the inputs to the model.

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 investments measured at fair value at December 31, 2024 and 2023. There have been no changes in the methodologies used at December 31, 2024 and 2023.

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

Self-directed brokerage accounts: Accounts primarily consist of common stocks, cash, and publicly-traded mutual funds that are valued on the basis of readily determinable market prices for identical assets.

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

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Notes to Financial Statements December 31, 2024

NOTE 4. FAIR VALUE MEASUREMENTS (Continued)

The following tables set forth by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2024 and 2023:

	December 31, 2024			
	Level 1	Level 2	Level 3	Total
Money market account	\$ 2,080,714	\$ -	\$ -	\$ 2,080,714
Self-directed brokerage accounts	4,639,083	-	-	4,639,083
Mutual funds	40,030,478	-	-	40,030,478
Total investments at fair value	<u>\$ 46,750,275</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,750,275</u>

	December 31, 2023			
	Level 1	Level 2	Level 3	Total
Money market account	\$ 1,410,904	\$ -	\$ -	\$ 1,410,904
Self-directed brokerage accounts	3,023,308	-	-	3,023,308
Mutual funds	33,539,308	-	-	33,539,308
Total investments at fair value	<u>\$ 37,973,520</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,973,520</u>

NOTE 5. RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

The Company pays certain administrative costs of the Plan, and also provides administrative services for the Plan at no cost to the Plan. Certain investments were managed by Fidelity Management Trust Company, the custodian of the Plan. These transactions qualify as exempt party-in-interest transactions.

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, if not already fully vested, participants become 100% vested in their accounts.

NOTE 7. TAX STATUS

The Company has adopted a pre-approved defined contribution plan, and relies upon the pre-approved plan's opinion letter from the Internal Revenue Service ("IRS") dated June 30, 2020, in which the IRS stated that, in its opinion, the pre-approved plan's design was in accordance with the applicable requirements of the IRC. The Company has not applied for a determination letter from the IRS specific to the Plan. Although the Plan has been amended since receiving the opinion letter, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the accompanying financial statements.

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Notes to Financial Statements December 31, 2024

NOTE 7. TAX STATUS (Continued)

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the applicable taxing authorities. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2024, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2021.

NOTE 8. RISKS AND UNCERTAINTIES

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

NOTE 9. SECURE 2.0 ACT

On December 29, 2022, the SECURE 2.0 Act of 2022 (the "SECURE Act 2.0") became law. The purpose of the legislation is to expand access to retirement plans and to help working Americans increase their retirement savings. In addition to the changes to minimum required distributions described in Note 1, the SECURE Act 2.0 includes various required and optional provisions that will become effective between 2023 and 2033, certain of which are described below.

- Beginning in 2033, the age for required minimum distributions will increase from age 73 to 75.
- Beginning January 1, 2025, a participant from the ages 60 to 63 can elect catch-up contributions up to the limit of the greater of \$10,000 or 150% of the catch-up contribution limit imposed by the IRS.
- Beginning January 1, 2025, long-term part-time workers (defined as employees who have worked for two consecutive 12 month periods during each of which they have at least 500 hours of service) will become eligible to enroll in their employer's retirement plan after two years.
- Beginning January 1, 2026, catch-up contributions will be made on a Roth basis, unless the participant earns \$145,000 or less.

Additionally, Plan management has not yet determined which of the optional provisions, if any, the Plan will implement. Plan management expects to formally amend the Plan for SECURE Act 2.0 by December 31, 2026.

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Notes to Financial Statements December 31, 2024

NOTE 10. DELINQUENT REMITTANCE

The Company identified an instance in 2023 where amounts withheld from an employee totaling \$2,272 were not forwarded to the custodian within the reasonableness timeframe established by the Department of Labor. The Company remitted the employee deferrals including lost earnings and interest of \$424 in August 2024.

Based on such actions, Plan management and the Company believe the delinquent remittance will not cause the Plan to be disqualified by the IRS and that the self-corrective actions will allow the Plan to be in compliance with the Plan documents and ERISA. Accordingly, no provision for income taxes has been included in the accompanying financial statements.

NOTE 11. RECONCILIATION TO FORM 5500

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

Net assets available for benefits per the financial statements	\$ 38,428,179
Adjustment for employer contribution receivable	<u>(2,272)</u>
Net assets available for benefits per the Form 5500	<u>\$ 38,425,907</u>

The following is a reconciliation of net increase per the financial statements as of December 31, 2024 to net income per the Form 5500:

Net increase in net assets available for benefits per the financial statements	\$ 8,908,301
Employer contribution receivable as of December 31, 2023	<u>2,272</u>
Net income per the Form 5500	<u>\$ 8,910,573</u>

SUPPLEMENTAL SCHEDULES

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Attachment for Form 5500 – Schedule H, Part IV, Line 4a –
 Schedule of Delinquent Participant Contributions
 For the Year Ended December 31, 2024

EIN: 33-0020815
 Plan Number: 001

Participant Contributions Transferred Late to the Plan	Total That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program and Prohibited Transaction Exemption 2002-51
Check Here if Late Participant Loan Repayments Are Included <input type="checkbox"/>	Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	
\$ 2,272	\$ -	\$ 2,272	\$ -	\$ -
<u>\$ 2,272</u>	<u>\$ -</u>	<u>\$ 2,272</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying independent auditors' report.

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Attachment for Form 5500 – Schedule H, Part IV, Line 4i –
 Schedule of Assets Held for Investment Purposes at End of Year
 As of December 31, 2024

EIN: 33-0020815
 Plan Number: 001

(a)	(b)	(c)	(d)	(e)
Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value		Cost ⁽¹⁾	Current value
* Fidelity		Government money market account	-	\$ 2,080,714
* BrokerageLink		Self-directed brokerage accounts	-	4,639,083
Mutual Funds:				
MGL		Mid Cap Growth I	-	300,826
T. Rowe Price		Blue Chip Growth I	-	3,012,734
American Funds		Target Date 2010 R6	-	1,946,095
American Funds		Target Date 2020 R6	-	2,005,932
American Funds		Target Date 2030 R6	-	4,247,289
American Funds		Target Date 2040 R6	-	4,649,606
American Funds		Target Date 2050 R6	-	1,347,820
Putnam		Large Cap Value R6	-	965,230
American Funds		Target Date 2015 R6	-	105,896
American Funds		Target Date 2025 R6	-	3,805,184
American Funds		Target Date 2035 R6	-	1,363,978
American Funds		Target Date 2045 R6	-	1,992,964
American Funds		Target Date 2055 R6	-	920,264
American Funds		Target Date 2065 R6	-	209,447
JP Morgan		Small Cap Growth R6	-	575,403
Cohen & Steers		Instl Realty Shares	-	100,258
PGIM		Total Return Bond R6	-	1,131,558
American Funds		EuroPacific Growth R6	-	284,709
American Funds		Target Date 2060 R6	-	235,786
Virtus Ceredex		Mid Cap Value Equity R6	-	211,213
Allspring		Special Small Cap Value R6	-	280,644
* Fidelity		500 index	-	8,360,292
* Fidelity		International Index	-	897,179
* Fidelity		Extended Market Index	-	1,080,171
Total Mutual Funds				40,030,478
* Participant Loans		Interest rates range from 4.25% to 9.50%; maturities vary	- 0 -	586,205
Total				<u>\$ 47,336,480</u>

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

⁽¹⁾ Cost information is omitted for participant-directed investments.

See accompanying independent auditors' report.

**CLINICOMP INTERNATIONAL 401(K)
PROFIT SHARING PLAN**

**INDEPENDENT AUDITORS' REPORT,
FINANCIAL STATEMENTS, AND
SUPPLEMENTAL SCHEDULES**

December 31, 2024

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
CliniComp International 401(k) Profit Sharing Plan
San Diego, California

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2024 Financial Statements

We have performed an audit of the accompanying financial statements of CliniComp International 401(k) Profit Sharing 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) (an "ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statement of net assets available for benefits as of December 31, 2024, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2024 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2024 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2024 Financial Statements section:

- the amounts and disclosures in the 2024 financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

- the information in the 2024 financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2024 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2024 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2024 Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the 2024 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2024 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

Our audit 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 2024 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other Matters

2024 Supplemental Schedules Required by ERISA

The supplemental schedules (Schedule H, Part IV, Line 4a for the year ended December 31, 2024 and Schedule H, Part IV, Line 4i as of December 31, 2024), are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Auditor's Report on the 2023 Financial Statements

The financial statements of CliniComp International 401(k) Profit Sharing Plan as of December 31, 2023, were audited by predecessor auditors. In accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the prior year audit did not extend to any statements or information related to assets held for investment of the Plan that were certified by a qualified institution. Their report dated September 26, 2024 indicated that in their opinion (a) the amounts and disclosures in the 2023 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, and (b) the information in the 2023 financial statements 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). Their report also indicated that the form and content of the 2023 supplemental schedules, other than the information in the 2023 supplemental schedules that agrees to or is derived from the certified investment information, were presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, and the information in the 2023 supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Lavine, Lofgren, Morin & Engelberg, LLP

La Jolla, California
August 12, 2025

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Statements of Net Assets Available for Benefits As of December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Cash, non-interest bearing	\$ -	\$ 24,519
Investments, at fair value:		
Money market account	2,080,714	1,410,904
Self-directed brokerage accounts	4,639,083	3,023,308
Mutual funds	<u>40,030,478</u>	<u>33,539,308</u>
Total investments at fair value	46,750,275	37,973,520
Notes receivable from participants	<u>586,205</u>	<u>427,868</u>
Contributions receivable - employer	<u>-</u>	<u>2,272</u>
Total assets	47,336,480	38,428,179
LIABILITIES	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 47,336,480</u>	<u>\$ 38,428,179</u>

See accompanying notes to financial statements.

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Statement of Changes in Net Assets Available for Benefits For the Year Ended December 31, 2024

Additions to net assets attributed to:	
Investment income:	
Net realized and unrealized appreciation in fair value of mutual funds	\$ 3,758,925
Net realized and unrealized appreciation in fair value of self-directed brokerage accounts	955,959
Interest income on money market account	82,558
Dividends from mutual funds	<u>1,562,545</u>
Net investment income	<u>6,359,987</u>
Contributions:	
Participant - current	2,263,098
Employer safe harbor match - current	1,277,484
Employee rollover contributions	<u>1,132,860</u>
Total contributions	4,673,442
Interest income on notes receivable from participants	<u>38,588</u>
Total additions	<u>11,072,017</u>
Deductions from net assets attributed to:	
Benefits paid to participants	2,071,627
Deemed distributions	29,326
Administrative expenses	<u>62,763</u>
Total deductions	<u>2,163,716</u>
Net increase	8,908,301
Net assets available for benefits:	
Beginning of year	<u>38,428,179</u>
End of year	<u><u>\$ 47,336,480</u></u>

See accompanying notes to financial statements.

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Notes to Financial Statements December 31, 2024

NOTE 1. DESCRIPTION OF PLAN

The following description of the CliniComp International 401(k) Profit Sharing 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, established November 1, 1989, is a defined contribution plan covering eligible employees of CliniComp International (the "Company"). The Plan provides participants with a salary deferral option pursuant to applicable provisions of the Internal Revenue Code (the "IRC"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Eligibility

Employees are generally immediately eligible to participate in the Plan upon hire. Excluded employees include those whose employment is governed by a collective bargaining agreement as well as non-resident aliens with no U.S. earned income from the Company, leased employees, temporary employees, and interns.

Participant Contributions

Participants may contribute pre-tax or Roth contributions ranging from 2% to 80% of their compensation, as defined in the Plan, but no more than the maximum annual limit as determined by the IRC. In addition, employees who are age 50 or older may elect to defer additional amounts (called "catch-up contributions") to the Plan up to the maximum allowed by the IRC. Employees may enter the Plan on the first day of each payroll period coinciding with or next following their satisfaction of the eligibility requirements.

The Plan includes an auto-enrollment provision, whereby all newly eligible employees are automatically enrolled in the Plan 35 days after they meet the eligibility requirements, unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 10% of eligible compensation and their contributions are invested in a designated balanced fund until changed by the participant. Participants have the option to elect to stop contributing to the Plan at any time.

Participants may also contribute pre-tax or Roth amounts representing distributions from other qualified defined benefit or defined contribution plans. The Plan also allows for in-Plan Roth conversions.

Employer Contributions

Employer Safe Harbor Matching Contributions – The Company makes safe harbor matching contributions each pay period with an annual true-up. The formula for safe harbor matching contributions is 100% of a participant's 2024 deferral contributions up to a maximum of 6% of eligible compensation.

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Notes to Financial Statements December 31, 2024

NOTE 1. DESCRIPTION OF PLAN (Continued)

Employer Profit-Sharing Contributions – The Company has the option of making a discretionary profit-sharing contribution to the Plan. For purposes of any profit-sharing contribution, compensation is generally based on the Plan year. For the year ended December 31, 2024, the Company did not make any profit-sharing contributions to the Plan.

Discretionary employer matching contributions – Additional discretionary amounts may be contributed at the option of the Company. No such additional discretionary contributions were made to the Plan for the year ended December 31, 2024.

Participant Accounts

Each participant's account is credited with the participant's contributions, the Company's contributions, and allocations of (a) investment earnings or losses, and (b) administrative expenses. Allocations are based on participant earnings, account balances, investment selections, and timing of contributions and withdrawals. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options

Upon enrollment in the Plan, participants may direct their contributions to any of the Plan's investment options. Subsequently, participants may change their allocations and transfer account balances between investment options in accordance with Plan provisions.

Vesting

Participants are immediately vested in their contributions, employer contributions, and rollovers, plus actual earnings thereon.

Payment of Benefits

Upon termination of service due to death, disability, early retirement (59½ years of age), or normal retirement (65 years of age), participants are entitled to receive a distribution of their account in a lump sum or defer distribution if their vested account balance exceeds \$5,000 (\$7,000 effective during 2024). For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. Upon employment termination, if a participant's vested account balance is between \$1,000 and \$5,000 (\$7,000 effective during 2024), and if the participant has not elected to receive a cash distribution or have the balance rolled over into an individual retirement account ("IRA") of his/her choosing, the Plan may transfer the participant's account balance into an IRA. Also at its discretion, the Plan may elect to distribute vested account balances of less than \$1,000.

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Notes to Financial Statements December 31, 2024

NOTE 1. DESCRIPTION OF PLAN (Continued)

Pursuant to the Setting Every Community Up for Retirement Enhancement Act of 2019 (the “SECURE” Act), which became law on December 20, 2019, participants may defer taking distributions as follows:

- If a participant reached the age of 70½ in 2019, the participant may defer receiving distributions until the later of April 1, 2020, or the April following the calendar year in which the participant retires;
- If a participant reaches the age of 70½ in 2020 or later, the participant may defer receiving distributions until the later of the April following the calendar year in which the participant reaches age 72 or retires.

The distribution provisions of the SECURE Act were modified by the SECURE 2.0 Act of 2022 (Note 9), such that beginning in 2023, the age a participant must begin taking distributions was raised to 73. If a participant reaches the age of 72 during 2023, the participant may defer receiving distributions until April 1, 2025, the latest date that a required minimum distribution may be taken for 2024.

In addition, distributions from a participant’s rollover account may be made at any time. The Plan also allows for hardship withdrawals in certain circumstances as defined by the Plan and in accordance with the IRC.

Notes Receivable from Participants (Participant Loans)

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum generally equal to the lesser of \$50,000 or 50% of the participant’s account balance. Participants may have a maximum of three loans outstanding at any given time. The loans are secured by the balance in the participant’s account and bear interest at a rate commensurate with rates charged by commercial lenders for loans made under similar circumstances. The interest rate for participant notes receivable outstanding as of December 31, 2024 ranged from 4.25% to 9.50%. The repayment terms provide for loan payments to be made through payroll deductions and for loans to be amortized over a reasonable period of time not to exceed five years, unless the loan qualifies as a home loan, in which case, the maximum loan term is 10 years.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”).

Use of Estimates

The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Investment Valuation and Income Recognition

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

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Notes to Financial Statements December 31, 2024

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Notes Receivable from Participants (Participant Loans)

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 when they are incurred. No allowance for credit losses has been recorded as of December 31, 2024 or 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

Benefits are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to plan administration as well as fees associated with notes receivable from participants and processing of distributions are charged directly to the transacting participant's account and are included in administrative expenses. Certain investment related expenses are also included in administrative expenses.

Subsequent Events

The Plan has evaluated subsequent events through the date of the independent auditors' report, which is the date these financial statements were available to be issued.

NOTE 3. INFORMATION CERTIFIED BY THE CUSTODIAN

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and the ERISA-required supplemental schedule (Schedule H, Part IV, Line 4i), including investments and notes receivable from participants held at December 31, 2024 and 2023, and net appreciation or depreciation in fair value of investments, interest and dividends, interest income on notes receivable from participants, and other income for the year ended December 31, 2024, was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity Management Trust Company, the custodian of the Plan.

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Notes to Financial Statements December 31, 2024

NOTE 4. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 820, *Fair Value Measurements and Disclosures*, provides the 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 lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2 – Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability, and inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement for the asset or liability at the measurement date. These inputs reflect Plan management’s best estimate of what market participants would use in pricing the asset or liability at the measurement date. Consideration is given to the risk inherent in the valuation technique and in the inputs to the model.

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 investments measured at fair value at December 31, 2024 and 2023. There have been no changes in the methodologies used at December 31, 2024 and 2023.

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

Self-directed brokerage accounts: Accounts primarily consist of common stocks, cash, and publicly-traded mutual funds that are valued on the basis of readily determinable market prices for identical assets.

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

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Notes to Financial Statements December 31, 2024

NOTE 4. FAIR VALUE MEASUREMENTS (Continued)

The following tables set forth by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2024 and 2023:

	December 31, 2024			
	Level 1	Level 2	Level 3	Total
Money market account	\$ 2,080,714	\$ -	\$ -	\$ 2,080,714
Self-directed brokerage accounts	4,639,083	-	-	4,639,083
Mutual funds	40,030,478	-	-	40,030,478
Total investments at fair value	<u>\$ 46,750,275</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,750,275</u>

	December 31, 2023			
	Level 1	Level 2	Level 3	Total
Money market account	\$ 1,410,904	\$ -	\$ -	\$ 1,410,904
Self-directed brokerage accounts	3,023,308	-	-	3,023,308
Mutual funds	33,539,308	-	-	33,539,308
Total investments at fair value	<u>\$ 37,973,520</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,973,520</u>

NOTE 5. RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

The Company pays certain administrative costs of the Plan, and also provides administrative services for the Plan at no cost to the Plan. Certain investments were managed by Fidelity Management Trust Company, the custodian of the Plan. These transactions qualify as exempt party-in-interest transactions.

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, if not already fully vested, participants become 100% vested in their accounts.

NOTE 7. TAX STATUS

The Company has adopted a pre-approved defined contribution plan, and relies upon the pre-approved plan's opinion letter from the Internal Revenue Service ("IRS") dated June 30, 2020, in which the IRS stated that, in its opinion, the pre-approved plan's design was in accordance with the applicable requirements of the IRC. The Company has not applied for a determination letter from the IRS specific to the Plan. Although the Plan has been amended since receiving the opinion letter, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the accompanying financial statements.

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Notes to Financial Statements December 31, 2024

NOTE 7. TAX STATUS (Continued)

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the applicable taxing authorities. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2024, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2021.

NOTE 8. RISKS AND UNCERTAINTIES

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

NOTE 9. SECURE 2.0 ACT

On December 29, 2022, the SECURE 2.0 Act of 2022 (the "SECURE Act 2.0") became law. The purpose of the legislation is to expand access to retirement plans and to help working Americans increase their retirement savings. In addition to the changes to minimum required distributions described in Note 1, the SECURE Act 2.0 includes various required and optional provisions that will become effective between 2023 and 2033, certain of which are described below.

- Beginning in 2033, the age for required minimum distributions will increase from age 73 to 75.
- Beginning January 1, 2025, a participant from the ages 60 to 63 can elect catch-up contributions up to the limit of the greater of \$10,000 or 150% of the catch-up contribution limit imposed by the IRS.
- Beginning January 1, 2025, long-term part-time workers (defined as employees who have worked for two consecutive 12 month periods during each of which they have at least 500 hours of service) will become eligible to enroll in their employer's retirement plan after two years.
- Beginning January 1, 2026, catch-up contributions will be made on a Roth basis, unless the participant earns \$145,000 or less.

Additionally, Plan management has not yet determined which of the optional provisions, if any, the Plan will implement. Plan management expects to formally amend the Plan for SECURE Act 2.0 by December 31, 2026.

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Notes to Financial Statements December 31, 2024

NOTE 10. DELINQUENT REMITTANCE

The Company identified an instance in 2023 where amounts withheld from an employee totaling \$2,272 were not forwarded to the custodian within the reasonableness timeframe established by the Department of Labor. The Company remitted the employee deferrals including lost earnings and interest of \$424 in August 2024.

Based on such actions, Plan management and the Company believe the delinquent remittance will not cause the Plan to be disqualified by the IRS and that the self-corrective actions will allow the Plan to be in compliance with the Plan documents and ERISA. Accordingly, no provision for income taxes has been included in the accompanying financial statements.

NOTE 11. RECONCILIATION TO FORM 5500

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

Net assets available for benefits per the financial statements	\$ 38,428,179
Adjustment for employer contribution receivable	<u>(2,272)</u>
Net assets available for benefits per the Form 5500	<u>\$ 38,425,907</u>

The following is a reconciliation of net increase per the financial statements as of December 31, 2024 to net income per the Form 5500:

Net increase in net assets available for benefits per the financial statements	\$ 8,908,301
Employer contribution receivable as of December 31, 2023	<u>2,272</u>
Net income per the Form 5500	<u>\$ 8,910,573</u>

SUPPLEMENTAL SCHEDULES

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Attachment for Form 5500 – Schedule H, Part IV, Line 4a –
 Schedule of Delinquent Participant Contributions
 For the Year Ended December 31, 2024

EIN: 33-0020815
 Plan Number: 001

Participant Contributions Transferred Late to the Plan Check Here if Late Participant Loan Repayments Are Included <input type="checkbox"/>	Total That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program and Prohibited Transaction Exemption 2002-51
	Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	
\$ 2,272	\$ -	\$ 2,272	\$ -	\$ -
<u>\$ 2,272</u>	<u>\$ -</u>	<u>\$ 2,272</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying independent auditors' report.

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Attachment for Form 5500 – Schedule H, Part IV, Line 4i –
 Schedule of Assets Held for Investment Purposes at End of Year
 As of December 31, 2024

EIN: 33-0020815
 Plan Number: 001

(a)	(b)	(c)	(d)	(e)
Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value		Cost ⁽¹⁾	Current value
* Fidelity		Government money market account	-	\$ 2,080,714
* BrokerageLink		Self-directed brokerage accounts	-	4,639,083
Mutual Funds:				
MGL		Mid Cap Growth I	-	300,826
T. Rowe Price		Blue Chip Growth I	-	3,012,734
American Funds		Target Date 2010 R6	-	1,946,095
American Funds		Target Date 2020 R6	-	2,005,932
American Funds		Target Date 2030 R6	-	4,247,289
American Funds		Target Date 2040 R6	-	4,649,606
American Funds		Target Date 2050 R6	-	1,347,820
Putnam		Large Cap Value R6	-	965,230
American Funds		Target Date 2015 R6	-	105,896
American Funds		Target Date 2025 R6	-	3,805,184
American Funds		Target Date 2035 R6	-	1,363,978
American Funds		Target Date 2045 R6	-	1,992,964
American Funds		Target Date 2055 R6	-	920,264
American Funds		Target Date 2065 R6	-	209,447
JP Morgan		Small Cap Growth R6	-	575,403
Cohen & Steers		Instl Realty Shares	-	100,258
PGIM		Total Return Bond R6	-	1,131,558
American Funds		EuroPacific Growth R6	-	284,709
American Funds		Target Date 2060 R6	-	235,786
Virtus Ceredex		Mid Cap Value Equity R6	-	211,213
Allspring		Special Small Cap Value R6	-	280,644
* Fidelity		500 index	-	8,360,292
* Fidelity		International Index	-	897,179
* Fidelity		Extended Market Index	-	1,080,171
Total Mutual Funds				40,030,478
* Participant Loans		Interest rates range from 4.25% to 9.50%; maturities vary	- 0 -	586,205
Total				<u>\$ 47,336,480</u>

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

⁽¹⁾ Cost information is omitted for participant-directed investments.

See accompanying independent auditors' report.

**CLINICOMP INTERNATIONAL 401(K)
PROFIT SHARING PLAN**

**INDEPENDENT AUDITORS' REPORT,
FINANCIAL STATEMENTS, AND
SUPPLEMENTAL SCHEDULES**

December 31, 2024

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
CliniComp International 401(k) Profit Sharing Plan
San Diego, California

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2024 Financial Statements

We have performed an audit of the accompanying financial statements of CliniComp International 401(k) Profit Sharing 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) (an "ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statement of net assets available for benefits as of December 31, 2024, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2024 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2024 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2024 Financial Statements section:

- the amounts and disclosures in the 2024 financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

- the information in the 2024 financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2024 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2024 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2024 Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the 2024 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2024 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

Our audit 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 2024 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other Matters

2024 Supplemental Schedules Required by ERISA

The supplemental schedules (Schedule H, Part IV, Line 4a for the year ended December 31, 2024 and Schedule H, Part IV, Line 4i as of December 31, 2024), are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Auditor's Report on the 2023 Financial Statements

The financial statements of CliniComp International 401(k) Profit Sharing Plan as of December 31, 2023, were audited by predecessor auditors. In accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the prior year audit did not extend to any statements or information related to assets held for investment of the Plan that were certified by a qualified institution. Their report dated September 26, 2024 indicated that in their opinion (a) the amounts and disclosures in the 2023 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, and (b) the information in the 2023 financial statements 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). Their report also indicated that the form and content of the 2023 supplemental schedules, other than the information in the 2023 supplemental schedules that agrees to or is derived from the certified investment information, were presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, and the information in the 2023 supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Lavine, Lofgren, Morin & Engelberg, LLP

La Jolla, California
August 12, 2025

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Statements of Net Assets Available for Benefits As of December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Cash, non-interest bearing	\$ -	\$ 24,519
Investments, at fair value:		
Money market account	2,080,714	1,410,904
Self-directed brokerage accounts	4,639,083	3,023,308
Mutual funds	<u>40,030,478</u>	<u>33,539,308</u>
Total investments at fair value	46,750,275	37,973,520
Notes receivable from participants	<u>586,205</u>	<u>427,868</u>
Contributions receivable - employer	<u>-</u>	<u>2,272</u>
Total assets	47,336,480	38,428,179
LIABILITIES	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 47,336,480</u>	<u>\$ 38,428,179</u>

See accompanying notes to financial statements.

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Statement of Changes in Net Assets Available for Benefits For the Year Ended December 31, 2024

Additions to net assets attributed to:	
Investment income:	
Net realized and unrealized appreciation in fair value of mutual funds	\$ 3,758,925
Net realized and unrealized appreciation in fair value of self-directed brokerage accounts	955,959
Interest income on money market account	82,558
Dividends from mutual funds	<u>1,562,545</u>
Net investment income	<u>6,359,987</u>
Contributions:	
Participant - current	2,263,098
Employer safe harbor match - current	1,277,484
Employee rollover contributions	<u>1,132,860</u>
Total contributions	4,673,442
Interest income on notes receivable from participants	<u>38,588</u>
Total additions	<u>11,072,017</u>
Deductions from net assets attributed to:	
Benefits paid to participants	2,071,627
Deemed distributions	29,326
Administrative expenses	<u>62,763</u>
Total deductions	<u>2,163,716</u>
Net increase	8,908,301
Net assets available for benefits:	
Beginning of year	<u>38,428,179</u>
End of year	<u><u>\$ 47,336,480</u></u>

See accompanying notes to financial statements.

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Notes to Financial Statements December 31, 2024

NOTE 1. DESCRIPTION OF PLAN

The following description of the CliniComp International 401(k) Profit Sharing 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, established November 1, 1989, is a defined contribution plan covering eligible employees of CliniComp International (the "Company"). The Plan provides participants with a salary deferral option pursuant to applicable provisions of the Internal Revenue Code (the "IRC"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Eligibility

Employees are generally immediately eligible to participate in the Plan upon hire. Excluded employees include those whose employment is governed by a collective bargaining agreement as well as non-resident aliens with no U.S. earned income from the Company, leased employees, temporary employees, and interns.

Participant Contributions

Participants may contribute pre-tax or Roth contributions ranging from 2% to 80% of their compensation, as defined in the Plan, but no more than the maximum annual limit as determined by the IRC. In addition, employees who are age 50 or older may elect to defer additional amounts (called "catch-up contributions") to the Plan up to the maximum allowed by the IRC. Employees may enter the Plan on the first day of each payroll period coinciding with or next following their satisfaction of the eligibility requirements.

The Plan includes an auto-enrollment provision, whereby all newly eligible employees are automatically enrolled in the Plan 35 days after they meet the eligibility requirements, unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 10% of eligible compensation and their contributions are invested in a designated balanced fund until changed by the participant. Participants have the option to elect to stop contributing to the Plan at any time.

Participants may also contribute pre-tax or Roth amounts representing distributions from other qualified defined benefit or defined contribution plans. The Plan also allows for in-Plan Roth conversions.

Employer Contributions

Employer Safe Harbor Matching Contributions – The Company makes safe harbor matching contributions each pay period with an annual true-up. The formula for safe harbor matching contributions is 100% of a participant's 2024 deferral contributions up to a maximum of 6% of eligible compensation.

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Notes to Financial Statements December 31, 2024

NOTE 1. DESCRIPTION OF PLAN (Continued)

Employer Profit-Sharing Contributions – The Company has the option of making a discretionary profit-sharing contribution to the Plan. For purposes of any profit-sharing contribution, compensation is generally based on the Plan year. For the year ended December 31, 2024, the Company did not make any profit-sharing contributions to the Plan.

Discretionary employer matching contributions – Additional discretionary amounts may be contributed at the option of the Company. No such additional discretionary contributions were made to the Plan for the year ended December 31, 2024.

Participant Accounts

Each participant's account is credited with the participant's contributions, the Company's contributions, and allocations of (a) investment earnings or losses, and (b) administrative expenses. Allocations are based on participant earnings, account balances, investment selections, and timing of contributions and withdrawals. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options

Upon enrollment in the Plan, participants may direct their contributions to any of the Plan's investment options. Subsequently, participants may change their allocations and transfer account balances between investment options in accordance with Plan provisions.

Vesting

Participants are immediately vested in their contributions, employer contributions, and rollovers, plus actual earnings thereon.

Payment of Benefits

Upon termination of service due to death, disability, early retirement (59½ years of age), or normal retirement (65 years of age), participants are entitled to receive a distribution of their account in a lump sum or defer distribution if their vested account balance exceeds \$5,000 (\$7,000 effective during 2024). For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. Upon employment termination, if a participant's vested account balance is between \$1,000 and \$5,000 (\$7,000 effective during 2024), and if the participant has not elected to receive a cash distribution or have the balance rolled over into an individual retirement account ("IRA") of his/her choosing, the Plan may transfer the participant's account balance into an IRA. Also at its discretion, the Plan may elect to distribute vested account balances of less than \$1,000.

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Notes to Financial Statements December 31, 2024

NOTE 1. DESCRIPTION OF PLAN (Continued)

Pursuant to the Setting Every Community Up for Retirement Enhancement Act of 2019 (the “SECURE” Act), which became law on December 20, 2019, participants may defer taking distributions as follows:

- If a participant reached the age of 70½ in 2019, the participant may defer receiving distributions until the later of April 1, 2020, or the April following the calendar year in which the participant retires;
- If a participant reaches the age of 70½ in 2020 or later, the participant may defer receiving distributions until the later of the April following the calendar year in which the participant reaches age 72 or retires.

The distribution provisions of the SECURE Act were modified by the SECURE 2.0 Act of 2022 (Note 9), such that beginning in 2023, the age a participant must begin taking distributions was raised to 73. If a participant reaches the age of 72 during 2023, the participant may defer receiving distributions until April 1, 2025, the latest date that a required minimum distribution may be taken for 2024.

In addition, distributions from a participant’s rollover account may be made at any time. The Plan also allows for hardship withdrawals in certain circumstances as defined by the Plan and in accordance with the IRC.

Notes Receivable from Participants (Participant Loans)

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum generally equal to the lesser of \$50,000 or 50% of the participant’s account balance. Participants may have a maximum of three loans outstanding at any given time. The loans are secured by the balance in the participant’s account and bear interest at a rate commensurate with rates charged by commercial lenders for loans made under similar circumstances. The interest rate for participant notes receivable outstanding as of December 31, 2024 ranged from 4.25% to 9.50%. The repayment terms provide for loan payments to be made through payroll deductions and for loans to be amortized over a reasonable period of time not to exceed five years, unless the loan qualifies as a home loan, in which case, the maximum loan term is 10 years.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”).

Use of Estimates

The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Investment Valuation and Income Recognition

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

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Notes to Financial Statements December 31, 2024

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Notes Receivable from Participants (Participant Loans)

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 when they are incurred. No allowance for credit losses has been recorded as of December 31, 2024 or 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

Benefits are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to plan administration as well as fees associated with notes receivable from participants and processing of distributions are charged directly to the transacting participant's account and are included in administrative expenses. Certain investment related expenses are also included in administrative expenses.

Subsequent Events

The Plan has evaluated subsequent events through the date of the independent auditors' report, which is the date these financial statements were available to be issued.

NOTE 3. INFORMATION CERTIFIED BY THE CUSTODIAN

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and the ERISA-required supplemental schedule (Schedule H, Part IV, Line 4i), including investments and notes receivable from participants held at December 31, 2024 and 2023, and net appreciation or depreciation in fair value of investments, interest and dividends, interest income on notes receivable from participants, and other income for the year ended December 31, 2024, was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity Management Trust Company, the custodian of the Plan.

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Notes to Financial Statements December 31, 2024

NOTE 4. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 820, *Fair Value Measurements and Disclosures*, provides the 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 lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2 – Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability, and inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement for the asset or liability at the measurement date. These inputs reflect Plan management’s best estimate of what market participants would use in pricing the asset or liability at the measurement date. Consideration is given to the risk inherent in the valuation technique and in the inputs to the model.

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 investments measured at fair value at December 31, 2024 and 2023. There have been no changes in the methodologies used at December 31, 2024 and 2023.

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

Self-directed brokerage accounts: Accounts primarily consist of common stocks, cash, and publicly-traded mutual funds that are valued on the basis of readily determinable market prices for identical assets.

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

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Notes to Financial Statements December 31, 2024

NOTE 4. FAIR VALUE MEASUREMENTS (Continued)

The following tables set forth by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2024 and 2023:

	December 31, 2024			
	Level 1	Level 2	Level 3	Total
Money market account	\$ 2,080,714	\$ -	\$ -	\$ 2,080,714
Self-directed brokerage accounts	4,639,083	-	-	4,639,083
Mutual funds	40,030,478	-	-	40,030,478
Total investments at fair value	<u>\$ 46,750,275</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,750,275</u>

	December 31, 2023			
	Level 1	Level 2	Level 3	Total
Money market account	\$ 1,410,904	\$ -	\$ -	\$ 1,410,904
Self-directed brokerage accounts	3,023,308	-	-	3,023,308
Mutual funds	33,539,308	-	-	33,539,308
Total investments at fair value	<u>\$ 37,973,520</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,973,520</u>

NOTE 5. RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

The Company pays certain administrative costs of the Plan, and also provides administrative services for the Plan at no cost to the Plan. Certain investments were managed by Fidelity Management Trust Company, the custodian of the Plan. These transactions qualify as exempt party-in-interest transactions.

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, if not already fully vested, participants become 100% vested in their accounts.

NOTE 7. TAX STATUS

The Company has adopted a pre-approved defined contribution plan, and relies upon the pre-approved plan's opinion letter from the Internal Revenue Service ("IRS") dated June 30, 2020, in which the IRS stated that, in its opinion, the pre-approved plan's design was in accordance with the applicable requirements of the IRC. The Company has not applied for a determination letter from the IRS specific to the Plan. Although the Plan has been amended since receiving the opinion letter, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the accompanying financial statements.

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Notes to Financial Statements December 31, 2024

NOTE 7. TAX STATUS (Continued)

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the applicable taxing authorities. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2024, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2021.

NOTE 8. RISKS AND UNCERTAINTIES

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

NOTE 9. SECURE 2.0 ACT

On December 29, 2022, the SECURE 2.0 Act of 2022 (the "SECURE Act 2.0") became law. The purpose of the legislation is to expand access to retirement plans and to help working Americans increase their retirement savings. In addition to the changes to minimum required distributions described in Note 1, the SECURE Act 2.0 includes various required and optional provisions that will become effective between 2023 and 2033, certain of which are described below.

- Beginning in 2033, the age for required minimum distributions will increase from age 73 to 75.
- Beginning January 1, 2025, a participant from the ages 60 to 63 can elect catch-up contributions up to the limit of the greater of \$10,000 or 150% of the catch-up contribution limit imposed by the IRS.
- Beginning January 1, 2025, long-term part-time workers (defined as employees who have worked for two consecutive 12 month periods during each of which they have at least 500 hours of service) will become eligible to enroll in their employer's retirement plan after two years.
- Beginning January 1, 2026, catch-up contributions will be made on a Roth basis, unless the participant earns \$145,000 or less.

Additionally, Plan management has not yet determined which of the optional provisions, if any, the Plan will implement. Plan management expects to formally amend the Plan for SECURE Act 2.0 by December 31, 2026.

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Notes to Financial Statements December 31, 2024

NOTE 10. DELINQUENT REMITTANCE

The Company identified an instance in 2023 where amounts withheld from an employee totaling \$2,272 were not forwarded to the custodian within the reasonableness timeframe established by the Department of Labor. The Company remitted the employee deferrals including lost earnings and interest of \$424 in August 2024.

Based on such actions, Plan management and the Company believe the delinquent remittance will not cause the Plan to be disqualified by the IRS and that the self-corrective actions will allow the Plan to be in compliance with the Plan documents and ERISA. Accordingly, no provision for income taxes has been included in the accompanying financial statements.

NOTE 11. RECONCILIATION TO FORM 5500

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

Net assets available for benefits per the financial statements	\$ 38,428,179
Adjustment for employer contribution receivable	<u>(2,272)</u>
Net assets available for benefits per the Form 5500	<u>\$ 38,425,907</u>

The following is a reconciliation of net increase per the financial statements as of December 31, 2024 to net income per the Form 5500:

Net increase in net assets available for benefits per the financial statements	\$ 8,908,301
Employer contribution receivable as of December 31, 2023	<u>2,272</u>
Net income per the Form 5500	<u>\$ 8,910,573</u>

SUPPLEMENTAL SCHEDULES

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Attachment for Form 5500 – Schedule H, Part IV, Line 4a –
 Schedule of Delinquent Participant Contributions
 For the Year Ended December 31, 2024

EIN: 33-0020815
 Plan Number: 001

Participant Contributions Transferred Late to the Plan Check Here if Late Participant Loan Repayments Are Included <input type="checkbox"/>	Total That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program and Prohibited Transaction Exemption 2002-51
	Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	
\$ 2,272	\$ -	\$ 2,272	\$ -	\$ -
<u>\$ 2,272</u>	<u>\$ -</u>	<u>\$ 2,272</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying independent auditors' report.

CLINICOMP INTERNATIONAL 401(K) PROFIT SHARING PLAN

Attachment for Form 5500 – Schedule H, Part IV, Line 4i –
 Schedule of Assets Held for Investment Purposes at End of Year
 As of December 31, 2024

EIN: 33-0020815
 Plan Number: 001

(a)	(b)	(c)	(d)	(e)
Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value		Cost ⁽¹⁾	Current value
* Fidelity		Government money market account	-	\$ 2,080,714
* BrokerageLink		Self-directed brokerage accounts	-	4,639,083
Mutual Funds:				
MGL		Mid Cap Growth I	-	300,826
T. Rowe Price		Blue Chip Growth I	-	3,012,734
American Funds		Target Date 2010 R6	-	1,946,095
American Funds		Target Date 2020 R6	-	2,005,932
American Funds		Target Date 2030 R6	-	4,247,289
American Funds		Target Date 2040 R6	-	4,649,606
American Funds		Target Date 2050 R6	-	1,347,820
Putnam		Large Cap Value R6	-	965,230
American Funds		Target Date 2015 R6	-	105,896
American Funds		Target Date 2025 R6	-	3,805,184
American Funds		Target Date 2035 R6	-	1,363,978
American Funds		Target Date 2045 R6	-	1,992,964
American Funds		Target Date 2055 R6	-	920,264
American Funds		Target Date 2065 R6	-	209,447
JP Morgan		Small Cap Growth R6	-	575,403
Cohen & Steers		Instl Realty Shares	-	100,258
PGIM		Total Return Bond R6	-	1,131,558
American Funds		EuroPacific Growth R6	-	284,709
American Funds		Target Date 2060 R6	-	235,786
Virtus Ceredex		Mid Cap Value Equity R6	-	211,213
Allspring		Special Small Cap Value R6	-	280,644
* Fidelity		500 index	-	8,360,292
* Fidelity		International Index	-	897,179
* Fidelity		Extended Market Index	-	1,080,171
Total Mutual Funds				40,030,478
* Participant Loans		Interest rates range from 4.25% to 9.50%; maturities vary	- 0 -	586,205
Total				<u>\$ 47,336,480</u>

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

⁽¹⁾ Cost information is omitted for participant-directed investments.

See accompanying independent auditors' report.