

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Part I Annual Report Identification Information

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... [X] a single-employer plan [] a DFE... B This return/report is: [] the first return/report [] the final return/report... [X] an amended return/report [] a short plan year return/report... C If the plan is a collectively-bargained plan, check here... [] D Check box if filing under: [X] Form 5558 [] automatic extension [] the DFVC program... [] special extension... E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here... []

Part II Basic Plan Information—enter all requested information

1a Name of plan: APRIORI TECHNOLOGIES, INC. 401K PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/2005
2a Plan sponsor's name (employer, if for a single-employer plan): APRIORI TECHNOLOGIES, INC.
2b Employer Identification Number (EIN): 20-0270757
2c Plan Sponsor's telephone number: 978-371-2006
2d Business code (see instructions): 511210

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.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2024) v. 240311

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)	152
	6a(2)	136
	6b	0
	6c	67
	6d	203
	6e	0
	6f	203
	6g(1)	192
6g(2)	184	
6h	17	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2F 2E 2G 2J 2K 2T 3D 3H

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 APRIORI TECHNOLOGIES, INC. 401K PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 APRIORI TECHNOLOGIES, INC.	D Employer Identification Number (EIN) 20-0270757	

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)

SENTINEL BENEFITS GROUP LLC

20-5916766

(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?
15 50	RECORDKEEPER	14438	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)

GALLAGHER BENEFIT SERVICES, INC.

36-4291971

(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?
16	CONSULTANT	9733	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)

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04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 64 65	RECORDKEEPER	38	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" 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
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <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 APRIORI TECHNOLOGIES, INC. 401K PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 APRIORI TECHNOLOGIES, INC.	D Employer Identification Number (EIN) 20-0270757

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	15608	0
(2) Participant contributions	1b(2)	70227	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	87672	45529
(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)	185543	253855
(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)	19863777	22172509
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	20222827	22471893
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	20222827	22471893

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)	404206	
(B) Participants.....	2a(1)(B)	1946797	
(C) Others (including rollovers).....	2a(1)(C)	677376	
(2) Noncash contributions.....	2a(2)	0	3028379
(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)	2206	22534
(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)	20328	
(F) Other.....	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		22534
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)	0	478844
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	478844	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		478844
(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)		2823939
c Other income	2c		-140436
d Total income. Add all income amounts in column (b) and enter total	2d		6213260

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3954423	
(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)		3954423
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Recordkeeping fees	2i(3)	38	
(4) IQPA audit fees	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	0	
(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)	9733	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		9771
j Total expenses. Add all expense amounts in column (b) and enter total	2j		3964194

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2249066
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: BRITT AND COMPANY CPA LLC

(2) EIN: 45-0604259

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"/>	2942
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 checked="" type="checkbox"/>	<input 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 checked="" 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>APRIORI TECHNOLOGIES, INC. 401K 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>APRIORI TECHNOLOGIES, INC.</u>	D Employer Identification Number (EIN) <u>20-0270757</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 82-3967259

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.

aPriori Technologies, Inc. 401(k) Plan
Financial Statements for the Years Ended
December 31, 2023 and 2022,
Supplemental Schedules as of December 31, 2023 and 2022
and
Independent Auditor's Report
(Modified Cash Basis)

aPriori Technologies, Inc. 401(k) Plan
Financial Statements and Supplemental Schedules
For the Years Ending December 31, 2023 and 2022

Contents

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980 Washington St., Suite 123
Dedham, MA 02026
781.320.1900
tbritt@brittcpa.com

Independent Auditor's Report

To the Administrative Committee of
the aPriori Technologies, Inc. 401(k) Plan

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

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

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

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

Opinion

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

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the modified cash basis of accounting described in Note 2.
- the information in the accompanying 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).

Basis for Opinion

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

Emphasis of Matter-Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements and supplemental schedules are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 2, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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 aPriori Technologies, Inc. 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards (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 generally accepted auditing standards (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 aPriori Technologies, Inc. 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the aPriori Technologies, Inc. 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements in accordance with the modified cash basis of accounting described in Note 2.

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 the modified cash basis of accounting described in Note 2.

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

Supplemental Schedules Required by ERISA

The supplemental schedules (modified cash basis) as listed in the accompany index, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules (modified cash basis), 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 generally accepted auditing standards (GAAS). For information included in the supplemental schedules (modified cash basis) 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 (modified cash basis), we evaluated whether the supplemental schedules (modified cash basis), other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

- the form and content of the supplemental schedules (modified cash basis), other than the information in the supplemental schedules (modified cash basis) that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules (modified cash basis) 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 2022 Financial Statements

Predecessor auditors performed an audit of the 2022 financial statements of aPriori Technologies, Inc. 401(k) Plan. In accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, 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 October 10, 2023 indicated that (a) the amounts and disclosures in the 2022 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 2022 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 2022 supplemental schedules, other than the information in the 2022 supplemental schedules that agreed to or is derived from the certified investment information, were presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA; and the information in the 2022 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 determines meets the requirements of ERISA Section 103(a)(3)(C).

A handwritten signature in black ink, appearing to be 'ABW', located at the top left of the page.

Britt & Company CPA LLC
July 22, 2024
Dedham, MA

aPriori Technologies, Inc. 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2023 and 2022
(Modified Cash Basis)

	<u>2023</u>	<u>2022</u>
<i>Assets:</i>		
Investments at fair value	\$ 19,951,449	\$ 15,280,376
Receivables:		
Notes receivable from participants	<u>185,543</u>	<u>104,960</u>
Net assets available for benefits	<u>\$ 20,136,992</u>	<u>\$ 15,385,336</u>

The accompanying notes and accountant's report are an integral part of these financial statements

aPriori Technologies, Inc. 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2023
(Modified Cash Basis)

Additions:

Contributions:

Participants	\$	2,219,666
Employer		510,600
Rollover contributions		<u>217,352</u>
Total contributions		2,947,618

Investment income:

Interest & dividends		468,866
Net appreciation (depreciation) in fair value of investments		<u>2,648,730</u>
Total investment income (loss)		<u>3,117,596</u>
Total additions (reductions)		6,065,214

Deductions:

Benefits paid to participants or beneficiaries including corrective and deemed distributions		1,283,571
Administrative fees		<u>29,987</u>
Total deductions		<u>1,313,558</u>
Net increase (decrease)		4,751,656

Net assets available for benefits

Beginning of Year		<u>15,385,336</u>
End of Year	\$	<u><u>20,136,992</u></u>

The accompanying notes and accountant's report are an integral part of these financial statements

Notes to the Financial Statements

aPriori Technologies, Inc. 401(k) Plan
Years Ending December 31, 2023 and 2022
Notes to the Financial Statements

Note 1 - Description of the Plan

The following brief description of the aPriori Technologies, Inc. 401(k) Plan (the “Plan”) provides general information only. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General

The Plan was established as of January 1, 2005. The Plan is a defined contribution 401(k) Plan structured under the provisions of Section 401(k) of the Internal Revenue Code (the “Code”) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). The basic Plan document has been amended and restated to be in compliance with changes required under ERISA. aPriori Technologies, Inc. (the “Company”), acts as Plan administrator and controls and manages the operation and administration of the Plan. Charles Schwab Trust Bank acts as the Plan’s trustee and custodian. Sentinel Benefits Group, LLC acts as the Plan’s third-party administrator. The Plan is a “prototype plan” sponsored by Charles Schwab Trust Bank.

Eligibility

All employees of the Company, except for leased employees, student interns, residents of Puerto Rico, and part-time, temporary and seasonal employees who regularly work less than 1,000 hours in a Plan year, become eligible for participation in the Plan on the date of hire and upon attaining age 21. Part-time, temporary and seasonal employees become eligible for participation in the Plan upon completing 1,000 hours of service and attaining age 21.

Contributions

Eligible employees may elect to make both pretax and post-tax (Roth) contributions to the Plan subject to certain limits determined by law and the Plan document. Participants who turn age 50 or older in the current calendar year may elect to make an additional pretax contribution, or catch-up contribution, to the Plan, not to exceed the amount allowable under current income tax regulations. Participants may also contribute amounts representing distributions from other qualified benefit Plans. Such amounts are included in the Statements of Changes in Net Assets Available for Benefits as rollover contributions.

Company Contributions

The Plan allows for a discretionary matching contribution. During the year ended December 31, 2023, the Plan Administrator made discretionary matching contributions equal to 37.5% of Participant contributions up to 6% of their eligible compensation.

Notes Receivable from Participants

Participants may borrow from their fund accounts. The loans are secured by the balance in the participants’ account and bear interest as determined reasonable by the Plan administrator based on the prevailing interest rates charged by persons in the business of lending money for loans, which would be made under similar circumstances. Principal and interest are paid ratably through payroll deductions. The minimum loan is \$1,000. The participant can borrow up to 50% of the vested Account Balance to a maximum of \$50,000. Loan terms range from one to five years; however, terms may exceed five years for the purchase of a primary residence.

Vesting

Participants are immediately vested in their elective contributions plus actual earnings thereon. Vesting in the company’s discretionary company match contribution portion of their accounts,

aPriori Technologies, Inc. 401(k) Plan
Years Ending December 31, 2023 and 2022
Notes to the Financial Statements

Note 1 - Description of the Plan (continued)

plus actual earnings thereon, is based on years of continuous service. A participant begins vesting based on the schedule as shown below. Participants may also become fully vested upon the attainment of age 65 while employed by the Company or at the time of permanent disability or death.

<u>Years of Service</u>	<u>Vesting Percentage</u>
Less than 1 Year	0%
1-2 years	66%
3 years or more	100%

Payment of Benefits

Participants may withdraw amounts equal to the total value of their pretax contribution or vested company contribution accounts after the age of 59 ½ or in the event of financial hardship or need. Upon termination after vesting, attainment of age 65 (normal retirement date), death or permanent disability, distributions may be made as described in the Plan document.

Participant Accounts

Individual accounts are maintained for each Plan participant. Each participant's account is credited with the participant's contribution, and allocations of (1) company discretionary matching contributions (if any) and (2) Plan earnings and is charged with an allocation of Plan losses and administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options

Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers various registered investment companies (mutual funds) and a money market fund.

Forfeited Accounts

Participants who terminate prior to full vesting forfeit the non-vested portions of their company contribution accounts. Forfeitures by terminated members can be used to reduce Plan expenses or reallocated to Plan participants. At December 31, 2023 and 2022, forfeiture non-vested accounts totaled \$11,604 and \$10,222, respectively. During 2023, forfeited amounts of \$32,405 were used to reduce Plan expenses.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

The financial statements are prepared under the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under the modified cash basis of accounting, revenue and related assets are recognized when received rather than when earned and expenses are recognized when paid rather than when obligations are incurred. Accordingly, the financial statements are not intended to present the net assets and changes in net assets of the Plan in conformity with accounting principles generally accepted in the United States of America.

aPriori Technologies, Inc. 401(k) Plan
Years Ending December 31, 2023 and 2022
Notes to the Financial Statements

Note 2 - Summary of Significant Accounting Policies (continued)

Year End

The Plan utilizes a December 31 calendar year end.

Use of Estimates

The preparation of the Plan's financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results may 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 would be paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Shares of registered investment companies (i.e. mutual funds) are valued based on quoted market prices, which represent the net asset value of shares held at year-end. See Note 6 for further discussion and disclosures related to fair value measurements.

Money Market Funds: are valued at deposit amount, plus accrued interest, as determined according to stated terms.

Investment earnings are composed of interest, dividends and realized and unrealized gains and losses on investments. Interest income and dividends are recorded when received. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold, as well as held during the year. Purchases and sales of securities are recorded on a trade date basis. Interest income and dividends are recorded when received.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid. Amounts allocated to accounts of persons who have elected to withdraw from the Plan but have not yet been paid were not material at December 31, 2023 and 2022, respectively.

Subsequent Events

For the year-ended December 31, 2023, the Company evaluated subsequent events for potential recognition and disclosure through July 22, 2024, the date of the financial statement issuance.

Administration of Plan Assets

The trustee of the Plan, Charles Schwab, holds the Plan's assets. Charles Schwab serves as the record keeper and custodian. Contributions are held and managed by the trustee of the Plan, which invests cash received, interest and dividend income and makes distributions to participants. Sentinel Benefits Group, LLC acts as the Plan's third-party administrator. Officers or employees

aPriori Technologies, Inc. 401(k) Plan
Years Ending December 31, 2023 and 2022
Notes to the Financial Statements

Note 2 - Summary of Significant Accounting Policies (continued)

of the sponsor perform certain administrative functions. No such officer or employee receives compensation from the Plan. Administrative expenses are paid by either the Plan or the company, as provided by the Plan document. In addition, the company also provides certain administrative services to the Plan at no cost to the Plan.

Note 3 - Information Certified by the Trustee

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the trustee, Charles Schwab Trust Bank has supplied the Plan's administrator with a certification as to the completeness and accuracy of all information regarding investment assets, notes receivable from participants, investment transactions and investment income (loss) presented in the accompanying Statement of Net Assets Available for Benefits (modified cash basis) as of December 31, 2023, the Statement of Changes in Net Assets Available for Benefits (modified cash basis) for the year ended December 31, 2023, and the Supplemental Schedule of Assets Held at End of Year (modified cash basis) as of December 31, 2023.

Note 4 – Related-Party and Party in Interest Transactions

The Plan invests in mutual funds and collective trust funds are managed by the Charles Schwab Trust Bank ("Charles Schwab"). Therefore, transactions in these investments constitute related party-in-interest transactions. Direct fees incurred for these services paid by the Plan to Charles Schwab totaled \$6,075 for the year ending December 31, 2023. The Plan allows for transactions with certain parties who may perform services or have fiduciary responsibilities to the Plan, including the Plan Sponsor. Therefore, all transactions with these entities qualify as party-in-interest transactions. Sentinel Benefits Group, LLC acts as the Plan's third-party administrator. Direct fees incurred for these services paid by the Plan to Charles Schwab totaled \$23,912 for the year ending December 31, 2023. Other fees incurred by the Plan for the investment related expense may be included in net appreciation/depreciation in fair value of investments. The Plan sponsor pays directly any other fees related to the Plan's operation.

Note 5 – Plan Termination

While the Company has not expressed any intent to terminate the Plan, it has the right to do so, subject to the restrictions set forth in ERISA. In the event such discontinuance results in the termination of the Plan, participants will become fully vested in their accounts and such accounts will be distributed in accordance with the Plan document.

Note 6 – Fair Value Measurements

FASB ASC 820, Fair Value Measurement Disclosures, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements).

The three-tier fair value hierarchy under FASB ASC 820 is 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 ability to access.

aPriori Technologies, Inc. 401(k) Plan
Years Ending December 31, 2023 and 2022
Notes to the Financial Statements

Note 6 – Fair Value Measurements (continued)

Level 2: Inputs to the valuation methodology include:

- o Quoted prices for similar assets or liabilities in active markets;
- o Quoted prices for identical or similar assets or liabilities in inactive markets;
- o Inputs other than quoted prices that are observable for the asset or liability;
- o Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observed for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The assets' or liabilities 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

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

Registered investment companies (mutual funds): Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded and, as a result, are classified as a Level 1 investment.

Money Market Fund: The carrying amount of the money market fund is deemed to be valued at deposit amount, plus accrued interest, as determined according to stated terms.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair values as of December 31, 2023 and 2022.

Assets at Fair Value as of December 31, 2023

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies	\$19,863,777	\$-	\$-	\$19,863,777
Cash equivalents (inc. money market fund)	<u>87,672</u>	<u>\$-</u>	<u>\$-</u>	<u>87,672</u>
Total investments at fair value	<u>\$19,951,449</u>	<u>\$-</u>	<u>\$-</u>	<u>\$19,951,449</u>

Assets at Fair Value as of December 31, 2022

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies	\$14,984,933	\$-	\$-	\$14,984,933
Cash equivalents (inc. money market fund)	<u>295,443</u>	<u>\$-</u>	<u>\$-</u>	<u>295,443</u>
Total investments at fair value	<u>\$15,280,376</u>	<u>\$-</u>	<u>\$-</u>	<u>\$15,280,376</u>

Management evaluates the significance of various inputs to assess the appropriate classification of the Plan's investments within the fair value hierarchy. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another. In such instances, the transfer is reported at the end of the reporting period. Management evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the years ended December 31, 2023 and 2022, there were no significant transfers in or out of Level 1, 2 or 3.

aPriori Technologies, Inc. 401(k) Plan
Years Ending December 31, 2023 and 2022
Notes to the Financial Statements

Note 7 – Risks and Uncertainties

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

Note 8- Tax Status of the Plan

The IRS has determined and informed the Company by a letter dated July 16, 2014, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax exempt. Therefore, no provision for income taxes is included in the Plan's financial statements.

The modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the organization has taken an uncertain position that more likely than not would be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 9-Reconciliation of Form 5500 to the Financial Statements

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

<i>Statements of Net Assets Available for Benefits:</i>	<u>2023</u>	<u>2022</u>
Net assets per Form 5500	\$20,222,827	\$15,482,468
Employer contribution receivable	(15,608)	(22,863)
Employee contribution receivable	<u>(70,227)</u>	<u>(74,269)</u>
Net assets available for benefits per the financial statements	<u>\$20,136,992</u>	<u>\$15,385,336</u>

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

<i>Statement of Changes Net Assets Available for Benefits:</i>	
Total net income (loss) per Form 5500	\$4,740,359
Change in employer contribution receivable	7,255
Change in employee contribution receivable	<u>4,042</u>
Net increase (decrease) in net assets available for benefits per the financial statements	<u>\$4,751,656</u>

Note 9- Change in Method of Accounting

In 2023 management adopted a policy of preparing its financial statements on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting

aPriori Technologies, Inc. 401(k) Plan
Years Ending December 31, 2023 and 2022
Notes to the Financial Statements

Note 9- Change in Method of Accounting (continued)

principles generally accepted in the United States of America. Prior to 2023, the Company's financial statements were prepared in accordance with accounting principles generally accepted in the United States of America. Management believes that this change results in more relevant financial reporting that is easier and less costly to understand, apply, and use, in the Company's circumstances and considering the needs of the users of the financial statements. The 2022 financial statements have been restated to be in conformity the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Supplementary Schedules

aPriori Technologies, Inc. 401(k) Plan
Form 5500-Schedule H, Part IV Line 4i
EIN 20-0270757 Plan 001
Schedule of Assets (Held at End of Year)
December 31, 2023
(Modified Cash Basis)

(A)	(B) Identity of Issue, Borrower, Lessor or Similar Party	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(E) Current Value
	Registered Investment Companies (Mutual Funds)		
*	Vanguard 500 Index Admiral	Shares of Registered Investment Companies	\$ 4,870,942
*	Vanguard Target Retirement 2035	Shares of Registered Investment Companies	1,500,531
*	Vanguard Target Retirement 2050	Shares of Registered Investment Companies	1,498,964
*	Vanguard Target Retirement 2055	Shares of Registered Investment Companies	1,092,581
*	Principal Blue Chip Fd Cl R6	Shares of Registered Investment Companies	1,081,240
*	Vanguard Target Retirement 2045	Shares of Registered Investment Companies	1,070,558
*	Blackrock Strat Income Oppty Port K	Shares of Registered Investment Companies	820,261
*	Vanguard Target Retirement 2040	Shares of Registered Investment Companies	693,684
*	Vanguard Target Retirement 2060	Shares of Registered Investment Companies	683,334
*	American Balanced R6	Shares of Registered Investment Companies	661,570
*	Vanguard Target Retirement 2030	Shares of Registered Investment Companies	594,193
*	Vanguard Mid Cap Index Admiral	Shares of Registered Investment Companies	578,299
*	Vanguard Target Retirement 2020	Shares of Registered Investment Companies	505,479
*	Fidelity Total Bond K6	Shares of Registered Investment Companies	504,034
*	Allspring Special Sncap Val R6	Shares of Registered Investment Companies	478,650
*	Vanguard Small Cap I	Shares of Registered Investment Companies	464,894
*	American New World R6	Shares of Registered Investment Companies	355,099
*	American Europacific Growth R6	Shares of Registered Investment Companies	348,694
*	Vanguard Total Intl Stock Index Admiral	Shares of Registered Investment Companies	335,033
*	Vanguard Small Cap Growth Index Admiral	Shares of Registered Investment Companies	313,283
*	Vanguard Target Retirement 2065	Shares of Registered Investment Companies	249,896
*	Vanguard Equity Income Admiral	Shares of Registered Investment Companies	236,929
*	American Capital Income Bldr R6	Shares of Registered Investment Companies	210,899
*	Hartford Intl Oppty R6	Shares of Registered Investment Companies	173,497
*	Vanguard Target Retirement 2025	Shares of Registered Investment Companies	166,629
*	Carillon Eagle Mid Cap Growth R6	Shares of Registered Investment Companies	153,533
*	Vanguard Interm Term Bond Index Admiral	Shares of Registered Investment Companies	100,674
*	Vanguard Target Retirement Income	Shares of Registered Investment Companies	56,381
*	Mfs Mid Cap Value Cl R6	Shares of Registered Investment Companies	49,416
*	Vanguard Target	Shares of Registered Investment Companies	14,600
	Subtotal		<u>19,863,777</u>
	Cash Equivalents:		
*	Schwab Value Advantage Money Fund	Money Market Fund	<u>87,672</u>
	Contribution Receivable		
	Employer		15,608
	Employee		<u>70,227</u>
	Total Contribution Receivable		85,835
*	Notes Receivable from Participants (Participant Loans)	Participant loans, various maturity terms up to five years interest rates 3.25%-5.25%	<u>185,543</u>
		Net Assets Available for Benefits	<u>\$ 20,222,827</u>

* Represents a party in interest to the plan.

** Cost information is not required for participant-directed investments and therefore is not included

aPiori Technologies, Inc. 401(k) Plan
Form 5500-Schedule H, Part IV Line 4i
EIN 20-0270757 Plan 001
Schedule of Assets (Held at End of Year)
December 31, 2022
(Modified Cash Basis)

(A)	(B) Identity of Issue, Borrower, Lessor or Similar Party	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(E) Current Value
	Registered Investment Companies (Mutual Funds)		
*	Vanguard 500 Index Admiral	Shares of Registered Investment Companies	\$ 3,576,007
*	Vanguard Target Retirement 2050	Shares of Registered Investment Companies	932,551
*	Vanguard Target Retirement 2035	Shares of Registered Investment Companies	916,253
*	Vanguard Target Retirement 2045	Shares of Registered Investment Companies	790,672
*	Vanguard Target Retirement 2055	Shares of Registered Investment Companies	735,106
*	American Balanced R6	Shares of Registered Investment Companies	705,440
*	Blackrock Strat Income Oppty Port K	Shares of Registered Investment Companies	690,730
*	Principal Blue Chip Fd C1 R6	Shares of Registered Investment Companies	624,020
*	Vanguard Target Retirement 2040	Shares of Registered Investment Companies	605,759
*	Vanguard Target Retirement 2060	Shares of Registered Investment Companies	587,545
*	Vanguard Mid Cap Index Admiral	Shares of Registered Investment Companies	470,057
*	Vanguard Target Retirement 2020	Shares of Registered Investment Companies	438,953
*	Allspring Special Smcap Val R6	Shares of Registered Investment Companies	430,708
*	Fidelity Total Bond K6	Shares of Registered Investment Companies	411,217
*	Vanguard Small Cap I	Shares of Registered Investment Companies	407,461
*	Vanguard Target Retirement 2030	Shares of Registered Investment Companies	401,356
*	American Europacific Growth R6	Shares of Registered Investment Companies	319,701
*	Vanguard Small Cap Growth Index Admiral	Shares of Registered Investment Companies	282,660
*	American New World R6	Shares of Registered Investment Companies	250,083
*	Vanguard Total Intl Stock Index Admiral	Shares of Registered Investment Companies	238,953
*	Vanguard Target Retirement 2025	Shares of Registered Investment Companies	230,108
*	Vanguard Equity Income Admiral	Shares of Registered Investment Companies	186,961
*	Carillon Eagle Mid Cap Growth R6	Shares of Registered Investment Companies	157,068
*	American Capital Income Bldr R6	Shares of Registered Investment Companies	156,514
*	Vanguard Target Retirement 2065	Shares of Registered Investment Companies	152,526
*	Hartford Intl Oppty R6	Shares of Registered Investment Companies	127,122
*	Vanguard Inter Term Bond Index Admiral	Shares of Registered Investment Companies	74,213
*	Vanguard Target Retirement Income	Shares of Registered Investment Companies	42,419
*	Mfs Mid Cap Value C1 R6	Shares of Registered Investment Companies	40,199
*	Blackrock Strat Income Oppty Port Inst	Shares of Registered Investment Companies	1,704
*	Fidelity Adv Total Bond Fd C1 Z	Shares of Registered Investment Companies	867
	Subtotal		14,984,933
	Cash Equivalents:		
	Non-interest bearing cash		58
*	Schwab Value Advantage Money Fund	Money Market Fund	295,385
	Subtotal		295,443
	Total Investments		15,280,376
	Contribution Receivable		
	Employer		22,863
	Employee		74,269
	Total Contribution Receivable		97,132
*	Notes Receivable from Participants (Participant Loans)		
		Participant loans, various maturity terms up to five years interest rates 3.25%-5.25%	104,960
	Net Assets Available for Benefits		\$ 15,482,468

* Represents a party in interest to the plan.

** Cost information is not required for participant-directed investments and therefore is not included

aPriori Technologies, Inc. 401(k) Plan
Financial Statements for the Years Ended
December 31, 2023 and 2022,
Supplemental Schedules as of December 31, 2023 and 2022
and
Independent Auditor's Report
(Modified Cash Basis)

aPriori Technologies, Inc. 401(k) Plan
Financial Statements and Supplemental Schedules
For the Years Ending December 31, 2023 and 2022

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980 Washington St., Suite 123
Dedham, MA 02026
781.320.1900
tbritt@brittcpa.com

Independent Auditor's Report

To the Administrative Committee of
the aPriori Technologies, Inc. 401(k) Plan

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

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

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

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

Opinion

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

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the modified cash basis of accounting described in Note 2.
- the information in the accompanying 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).

Basis for Opinion

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

Emphasis of Matter-Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements and supplemental schedules are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 2, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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 aPriori Technologies, Inc. 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards (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 generally accepted auditing standards (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 aPriori Technologies, Inc. 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the aPriori Technologies, Inc. 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements in accordance with the modified cash basis of accounting described in Note 2.

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 the modified cash basis of accounting described in Note 2.

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

Supplemental Schedules Required by ERISA

The supplemental schedules (modified cash basis) as listed in the accompany index, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules (modified cash basis), 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 generally accepted auditing standards (GAAS). For information included in the supplemental schedules (modified cash basis) 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 (modified cash basis), we evaluated whether the supplemental schedules (modified cash basis), other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

- the form and content of the supplemental schedules (modified cash basis), other than the information in the supplemental schedules (modified cash basis) that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules (modified cash basis) 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 2022 Financial Statements

Predecessor auditors performed an audit of the 2022 financial statements of aPriori Technologies, Inc. 401(k) Plan. In accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, 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 October 10, 2023 indicated that (a) the amounts and disclosures in the 2022 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 2022 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 2022 supplemental schedules, other than the information in the 2022 supplemental schedules that agreed to or is derived from the certified investment information, were presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA; and the information in the 2022 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 determines meets the requirements of ERISA Section 103(a)(3)(C).

A handwritten signature in black ink, appearing to be 'ABW', located at the top left of the page.

Britt & Company CPA LLC
July 22, 2024
Dedham, MA

aPriori Technologies, Inc. 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2023 and 2022
(Modified Cash Basis)

	<u>2023</u>	<u>2022</u>
<i>Assets:</i>		
Investments at fair value	\$ 19,951,449	\$ 15,280,376
Receivables:		
Notes receivable from participants	<u>185,543</u>	<u>104,960</u>
Net assets available for benefits	<u>\$ 20,136,992</u>	<u>\$ 15,385,336</u>

The accompanying notes and accountant's report are an integral part of these financial statements

aPriori Technologies, Inc. 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2023
(Modified Cash Basis)

Additions:

Contributions:

Participants	\$	2,219,666
Employer		510,600
Rollover contributions		<u>217,352</u>
Total contributions		2,947,618

Investment income:

Interest & dividends		468,866
Net appreciation (depreciation) in fair value of investments		<u>2,648,730</u>
Total investment income (loss)		<u>3,117,596</u>
Total additions (reductions)		6,065,214

Deductions:

Benefits paid to participants or beneficiaries including corrective and deemed distributions		1,283,571
Administrative fees		<u>29,987</u>
Total deductions		<u>1,313,558</u>
Net increase (decrease)		4,751,656

Net assets available for benefits

Beginning of Year		<u>15,385,336</u>
End of Year	\$	<u><u>20,136,992</u></u>

The accompanying notes and accountant's report are an integral part of these financial statements

Notes to the Financial Statements

aPriori Technologies, Inc. 401(k) Plan
Years Ending December 31, 2023 and 2022
Notes to the Financial Statements

Note 1 - Description of the Plan

The following brief description of the aPriori Technologies, Inc. 401(k) Plan (the “Plan”) provides general information only. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General

The Plan was established as of January 1, 2005. The Plan is a defined contribution 401(k) Plan structured under the provisions of Section 401(k) of the Internal Revenue Code (the “Code”) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). The basic Plan document has been amended and restated to be in compliance with changes required under ERISA. aPriori Technologies, Inc. (the “Company”), acts as Plan administrator and controls and manages the operation and administration of the Plan. Charles Schwab Trust Bank acts as the Plan’s trustee and custodian. Sentinel Benefits Group, LLC acts as the Plan’s third-party administrator. The Plan is a “prototype plan” sponsored by Charles Schwab Trust Bank.

Eligibility

All employees of the Company, except for leased employees, student interns, residents of Puerto Rico, and part-time, temporary and seasonal employees who regularly work less than 1,000 hours in a Plan year, become eligible for participation in the Plan on the date of hire and upon attaining age 21. Part-time, temporary and seasonal employees become eligible for participation in the Plan upon completing 1,000 hours of service and attaining age 21.

Contributions

Eligible employees may elect to make both pretax and post-tax (Roth) contributions to the Plan subject to certain limits determined by law and the Plan document. Participants who turn age 50 or older in the current calendar year may elect to make an additional pretax contribution, or catch-up contribution, to the Plan, not to exceed the amount allowable under current income tax regulations. Participants may also contribute amounts representing distributions from other qualified benefit Plans. Such amounts are included in the Statements of Changes in Net Assets Available for Benefits as rollover contributions.

Company Contributions

The Plan allows for a discretionary matching contribution. During the year ended December 31, 2023, the Plan Administrator made discretionary matching contributions equal to 37.5% of Participant contributions up to 6% of their eligible compensation.

Notes Receivable from Participants

Participants may borrow from their fund accounts. The loans are secured by the balance in the participants’ account and bear interest as determined reasonable by the Plan administrator based on the prevailing interest rates charged by persons in the business of lending money for loans, which would be made under similar circumstances. Principal and interest are paid ratably through payroll deductions. The minimum loan is \$1,000. The participant can borrow up to 50% of the vested Account Balance to a maximum of \$50,000. Loan terms range from one to five years; however, terms may exceed five years for the purchase of a primary residence.

Vesting

Participants are immediately vested in their elective contributions plus actual earnings thereon. Vesting in the company’s discretionary company match contribution portion of their accounts,

aPriori Technologies, Inc. 401(k) Plan
Years Ending December 31, 2023 and 2022
Notes to the Financial Statements

Note 1 - Description of the Plan (continued)

plus actual earnings thereon, is based on years of continuous service. A participant begins vesting based on the schedule as shown below. Participants may also become fully vested upon the attainment of age 65 while employed by the Company or at the time of permanent disability or death.

<u>Years of Service</u>	<u>Vesting Percentage</u>
Less than 1 Year	0%
1-2 years	66%
3 years or more	100%

Payment of Benefits

Participants may withdraw amounts equal to the total value of their pretax contribution or vested company contribution accounts after the age of 59 ½ or in the event of financial hardship or need. Upon termination after vesting, attainment of age 65 (normal retirement date), death or permanent disability, distributions may be made as described in the Plan document.

Participant Accounts

Individual accounts are maintained for each Plan participant. Each participant's account is credited with the participant's contribution, and allocations of (1) company discretionary matching contributions (if any) and (2) Plan earnings and is charged with an allocation of Plan losses and administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options

Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers various registered investment companies (mutual funds) and a money market fund.

Forfeited Accounts

Participants who terminate prior to full vesting forfeit the non-vested portions of their company contribution accounts. Forfeitures by terminated members can be used to reduce Plan expenses or reallocated to Plan participants. At December 31, 2023 and 2022, forfeiture non-vested accounts totaled \$11,604 and \$10,222, respectively. During 2023, forfeited amounts of \$32,405 were used to reduce Plan expenses.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

The financial statements are prepared under the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under the modified cash basis of accounting, revenue and related assets are recognized when received rather than when earned and expenses are recognized when paid rather than when obligations are incurred. Accordingly, the financial statements are not intended to present the net assets and changes in net assets of the Plan in conformity with accounting principles generally accepted in the United States of America.

aPriori Technologies, Inc. 401(k) Plan
Years Ending December 31, 2023 and 2022
Notes to the Financial Statements

Note 2 - Summary of Significant Accounting Policies (continued)

Year End

The Plan utilizes a December 31 calendar year end.

Use of Estimates

The preparation of the Plan's financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results may 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 would be paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Shares of registered investment companies (i.e. mutual funds) are valued based on quoted market prices, which represent the net asset value of shares held at year-end. See Note 6 for further discussion and disclosures related to fair value measurements.

Money Market Funds: are valued at deposit amount, plus accrued interest, as determined according to stated terms.

Investment earnings are composed of interest, dividends and realized and unrealized gains and losses on investments. Interest income and dividends are recorded when received. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold, as well as held during the year. Purchases and sales of securities are recorded on a trade date basis. Interest income and dividends are recorded when received.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid. Amounts allocated to accounts of persons who have elected to withdraw from the Plan but have not yet been paid were not material at December 31, 2023 and 2022, respectively.

Subsequent Events

For the year-ended December 31, 2023, the Company evaluated subsequent events for potential recognition and disclosure through July 22, 2024, the date of the financial statement issuance.

Administration of Plan Assets

The trustee of the Plan, Charles Schwab, holds the Plan's assets. Charles Schwab serves as the record keeper and custodian. Contributions are held and managed by the trustee of the Plan, which invests cash received, interest and dividend income and makes distributions to participants. Sentinel Benefits Group, LLC acts as the Plan's third-party administrator. Officers or employees

aPriori Technologies, Inc. 401(k) Plan
Years Ending December 31, 2023 and 2022
Notes to the Financial Statements

Note 2 - Summary of Significant Accounting Policies (continued)

of the sponsor perform certain administrative functions. No such officer or employee receives compensation from the Plan. Administrative expenses are paid by either the Plan or the company, as provided by the Plan document. In addition, the company also provides certain administrative services to the Plan at no cost to the Plan.

Note 3 - Information Certified by the Trustee

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the trustee, Charles Schwab Trust Bank has supplied the Plan's administrator with a certification as to the completeness and accuracy of all information regarding investment assets, notes receivable from participants, investment transactions and investment income (loss) presented in the accompanying Statement of Net Assets Available for Benefits (modified cash basis) as of December 31, 2023, the Statement of Changes in Net Assets Available for Benefits (modified cash basis) for the year ended December 31, 2023, and the Supplemental Schedule of Assets Held at End of Year (modified cash basis) as of December 31, 2023.

Note 4 – Related-Party and Party in Interest Transactions

The Plan invests in mutual funds and collective trust funds are managed by the Charles Schwab Trust Bank ("Charles Schwab"). Therefore, transactions in these investments constitute related party-in-interest transactions. Direct fees incurred for these services paid by the Plan to Charles Schwab totaled \$6,075 for the year ending December 31, 2023. The Plan allows for transactions with certain parties who may perform services or have fiduciary responsibilities to the Plan, including the Plan Sponsor. Therefore, all transactions with these entities qualify as party-in-interest transactions. Sentinel Benefits Group, LLC acts as the Plan's third-party administrator. Direct fees incurred for these services paid by the Plan to Charles Schwab totaled \$23,912 for the year ending December 31, 2023. Other fees incurred by the Plan for the investment related expense may be included in net appreciation/depreciation in fair value of investments. The Plan sponsor pays directly any other fees related to the Plan's operation.

Note 5 – Plan Termination

While the Company has not expressed any intent to terminate the Plan, it has the right to do so, subject to the restrictions set forth in ERISA. In the event such discontinuance results in the termination of the Plan, participants will become fully vested in their accounts and such accounts will be distributed in accordance with the Plan document.

Note 6 – Fair Value Measurements

FASB ASC 820, Fair Value Measurement Disclosures, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements).

The three-tier fair value hierarchy under FASB ASC 820 is 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 ability to access.

aPriori Technologies, Inc. 401(k) Plan
Years Ending December 31, 2023 and 2022
Notes to the Financial Statements

Note 6 – Fair Value Measurements (continued)

Level 2: Inputs to the valuation methodology include:

- o Quoted prices for similar assets or liabilities in active markets;
- o Quoted prices for identical or similar assets or liabilities in inactive markets;
- o Inputs other than quoted prices that are observable for the asset or liability;
- o Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observed for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The assets' or liabilities 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

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

Registered investment companies (mutual funds): Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded and, as a result, are classified as a Level 1 investment.

Money Market Fund: The carrying amount of the money market fund is deemed to be valued at deposit amount, plus accrued interest, as determined according to stated terms.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair values as of December 31, 2023 and 2022.

Assets at Fair Value as of December 31, 2023

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies	\$19,863,777	\$-	\$-	\$19,863,777
Cash equivalents (inc. money market fund)	<u>87,672</u>	<u>\$-</u>	<u>\$-</u>	<u>87,672</u>
Total investments at fair value	<u>\$19,951,449</u>	<u>\$-</u>	<u>\$-</u>	<u>\$19,951,449</u>

Assets at Fair Value as of December 31, 2022

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies	\$14,984,933	\$-	\$-	\$14,984,933
Cash equivalents (inc. money market fund)	<u>295,443</u>	<u>\$-</u>	<u>\$-</u>	<u>295,443</u>
Total investments at fair value	<u>\$15,280,376</u>	<u>\$-</u>	<u>\$-</u>	<u>\$15,280,376</u>

Management evaluates the significance of various inputs to assess the appropriate classification of the Plan's investments within the fair value hierarchy. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another. In such instances, the transfer is reported at the end of the reporting period. Management evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the years ended December 31, 2023 and 2022, there were no significant transfers in or out of Level 1, 2 or 3.

aPriori Technologies, Inc. 401(k) Plan
Years Ending December 31, 2023 and 2022
Notes to the Financial Statements

Note 7 – Risks and Uncertainties

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

Note 8- Tax Status of the Plan

The IRS has determined and informed the Company by a letter dated July 16, 2014, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax exempt. Therefore, no provision for income taxes is included in the Plan's financial statements.

The modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the organization has taken an uncertain position that more likely than not would be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 9-Reconciliation of Form 5500 to the Financial Statements

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

<i>Statements of Net Assets Available for Benefits:</i>	<u>2023</u>	<u>2022</u>
Net assets per Form 5500	\$20,222,827	\$15,482,468
Employer contribution receivable	(15,608)	(22,863)
Employee contribution receivable	<u>(70,227)</u>	<u>(74,269)</u>
Net assets available for benefits per the financial statements	<u>\$20,136,992</u>	<u>\$15,385,336</u>

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

<i>Statement of Changes Net Assets Available for Benefits:</i>	
Total net income (loss) per Form 5500	\$4,740,359
Change in employer contribution receivable	7,255
Change in employee contribution receivable	<u>4,042</u>
Net increase (decrease) in net assets available for benefits per the financial statements	<u>\$4,751,656</u>

Note 9- Change in Method of Accounting

In 2023 management adopted a policy of preparing its financial statements on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting

aPriori Technologies, Inc. 401(k) Plan
Years Ending December 31, 2023 and 2022
Notes to the Financial Statements

Note 9- Change in Method of Accounting (continued)

principles generally accepted in the United States of America. Prior to 2023, the Company's financial statements were prepared in accordance with accounting principles generally accepted in the United States of America. Management believes that this change results in more relevant financial reporting that is easier and less costly to understand, apply, and use, in the Company's circumstances and considering the needs of the users of the financial statements. The 2022 financial statements have been restated to be in conformity the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Supplementary Schedules

aPriori Technologies, Inc. 401(k) Plan
Form 5500-Schedule H, Part IV Line 4i
EIN 20-0270757 Plan 001
Schedule of Assets (Held at End of Year)
December 31, 2023
(Modified Cash Basis)

(A)	(B) Identity of Issue, Borrower, Lessor or Similar Party	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(E) Current Value
	Registered Investment Companies (Mutual Funds)		
*	Vanguard 500 Index Admiral	Shares of Registered Investment Companies	\$ 4,870,942
*	Vanguard Target Retirement 2035	Shares of Registered Investment Companies	1,500,531
*	Vanguard Target Retirement 2050	Shares of Registered Investment Companies	1,498,964
*	Vanguard Target Retirement 2055	Shares of Registered Investment Companies	1,092,581
*	Principal Blue Chip Fd Cl R6	Shares of Registered Investment Companies	1,081,240
*	Vanguard Target Retirement 2045	Shares of Registered Investment Companies	1,070,558
*	Blackrock Strat Income Oppty Port K	Shares of Registered Investment Companies	820,261
*	Vanguard Target Retirement 2040	Shares of Registered Investment Companies	693,684
*	Vanguard Target Retirement 2060	Shares of Registered Investment Companies	683,334
*	American Balanced R6	Shares of Registered Investment Companies	661,570
*	Vanguard Target Retirement 2030	Shares of Registered Investment Companies	594,193
*	Vanguard Mid Cap Index Admiral	Shares of Registered Investment Companies	578,299
*	Vanguard Target Retirement 2020	Shares of Registered Investment Companies	505,479
*	Fidelity Total Bond K6	Shares of Registered Investment Companies	504,034
*	Allspring Special Sncap Val R6	Shares of Registered Investment Companies	478,650
*	Vanguard Small Cap I	Shares of Registered Investment Companies	464,894
*	American New World R6	Shares of Registered Investment Companies	355,099
*	American Europacific Growth R6	Shares of Registered Investment Companies	348,694
*	Vanguard Total Intl Stock Index Admiral	Shares of Registered Investment Companies	335,033
*	Vanguard Small Cap Growth Index Admiral	Shares of Registered Investment Companies	313,283
*	Vanguard Target Retirement 2065	Shares of Registered Investment Companies	249,896
*	Vanguard Equity Income Admiral	Shares of Registered Investment Companies	236,929
*	American Capital Income Bldr R6	Shares of Registered Investment Companies	210,899
*	Hartford Intl Oppty R6	Shares of Registered Investment Companies	173,497
*	Vanguard Target Retirement 2025	Shares of Registered Investment Companies	166,629
*	Carillon Eagle Mid Cap Growth R6	Shares of Registered Investment Companies	153,533
*	Vanguard Interm Term Bond Index Admiral	Shares of Registered Investment Companies	100,674
*	Vanguard Target Retirement Income	Shares of Registered Investment Companies	56,381
*	Mfs Mid Cap Value Cl R6	Shares of Registered Investment Companies	49,416
*	Vanguard Target	Shares of Registered Investment Companies	14,600
	Subtotal		<u>19,863,777</u>
	Cash Equivalents:		
*	Schwab Value Advantage Money Fund	Money Market Fund	<u>87,672</u>
	Contribution Receivable		
	Employer		15,608
	Employee		<u>70,227</u>
	Total Contribution Receivable		85,835
*	Notes Receivable from Participants (Participant Loans)	Participant loans, various maturity terms up to five years interest rates 3.25%-5.25%	<u>185,543</u>
		Net Assets Available for Benefits	<u>\$ 20,222,827</u>

* Represents a party in interest to the plan.

** Cost information is not required for participant-directed investments and therefore is not included

aPiori Technologies, Inc. 401(k) Plan
Form 5500-Schedule H, Part IV Line 4i
EIN 20-0270757 Plan 001
Schedule of Assets (Held at End of Year)
December 31, 2022
(Modified Cash Basis)

(A)	(B) Identity of Issue, Borrower, Lessor or Similar Party	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(E) Current Value
	Registered Investment Companies (Mutual Funds)		
*	Vanguard 500 Index Admiral	Shares of Registered Investment Companies	\$ 3,576,007
*	Vanguard Target Retirement 2050	Shares of Registered Investment Companies	932,551
*	Vanguard Target Retirement 2035	Shares of Registered Investment Companies	916,253
*	Vanguard Target Retirement 2045	Shares of Registered Investment Companies	790,672
*	Vanguard Target Retirement 2055	Shares of Registered Investment Companies	735,106
*	American Balanced R6	Shares of Registered Investment Companies	705,440
*	Blackrock Strat Income Oppty Port K	Shares of Registered Investment Companies	690,730
*	Principal Blue Chip Fd C1 R6	Shares of Registered Investment Companies	624,020
*	Vanguard Target Retirement 2040	Shares of Registered Investment Companies	605,759
*	Vanguard Target Retirement 2060	Shares of Registered Investment Companies	587,545
*	Vanguard Mid Cap Index Admiral	Shares of Registered Investment Companies	470,057
*	Vanguard Target Retirement 2020	Shares of Registered Investment Companies	438,953
*	Allspring Special Smcap Val R6	Shares of Registered Investment Companies	430,708
*	Fidelity Total Bond K6	Shares of Registered Investment Companies	411,217
*	Vanguard Small Cap I	Shares of Registered Investment Companies	407,461
*	Vanguard Target Retirement 2030	Shares of Registered Investment Companies	401,356
*	American Europacific Growth R6	Shares of Registered Investment Companies	319,701
*	Vanguard Small Cap Growth Index Admiral	Shares of Registered Investment Companies	282,660
*	American New World R6	Shares of Registered Investment Companies	250,083
*	Vanguard Total Intl Stock Index Admiral	Shares of Registered Investment Companies	238,953
*	Vanguard Target Retirement 2025	Shares of Registered Investment Companies	230,108
*	Vanguard Equity Income Admiral	Shares of Registered Investment Companies	186,961
*	Carillon Eagle Mid Cap Growth R6	Shares of Registered Investment Companies	157,068
*	American Capital Income Bldr R6	Shares of Registered Investment Companies	156,514
*	Vanguard Target Retirement 2065	Shares of Registered Investment Companies	152,526
*	Hartford Intl Oppty R6	Shares of Registered Investment Companies	127,122
*	Vanguard Inter Term Bond Index Admiral	Shares of Registered Investment Companies	74,213
*	Vanguard Target Retirement Income	Shares of Registered Investment Companies	42,419
*	Mfs Mid Cap Value C1 R6	Shares of Registered Investment Companies	40,199
*	Blackrock Strat Income Oppty Port Inst	Shares of Registered Investment Companies	1,704
*	Fidelity Adv Total Bond Fd C1 Z	Shares of Registered Investment Companies	867
	Subtotal		<u>14,984,933</u>
	Cash Equivalents:		
	Non-interest bearing cash		58
*	Schwab Value Advantage Money Fund	Money Market Fund	<u>295,385</u>
	Subtotal		<u>295,443</u>
	Total Investments		<u>15,280,376</u>
	Contribution Receivable		
	Employer		22,863
	Employee		<u>74,269</u>
	Total Contribution Receivable		97,132
*	Notes Receivable from Participants (Participant Loans)		
		Participant loans, various maturity terms up to five years interest rates 3.25%-5.25%	<u>104,960</u>
	Net Assets Available for Benefits		<u>\$ 15,482,468</u>

* Represents a party in interest to the plan.

** Cost information is not required for participant-directed investments and therefore is not included