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Consolidated Financial Statements
For the Years Ended December 31, 2022 and 2021



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Independent Auditor's Report

To the Board of Directors
[REDACTED]
[REDACTED]

Opinion

We have audited the accompanying consolidated financial statements of [REDACTED] (the Company), which comprise the consolidated balance sheets as of December 31, 2022 and 2021, and the related consolidated statements of operations and comprehensive income, equity, and cash flows for the years then ended, and the related notes to the consolidated financial statements

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2022 and 2021, and the results of its operations and its cash flows for each of the two years in the period ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

As discussed in Note 2 to the financial statements, in 2022 the Company adopted Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 842, Leases ("ASC 842"). Our opinion is not modified with respect to this matter.

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 Company 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 audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than

for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated 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 consolidated 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 Company'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 consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

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.

/s/ BDO USA, LLP



March 23, 2023

Consolidated Balance Sheets

At December 31, 2022 and 2021 (In thousands, except for share data)

	2022	2021
Assets		
Current assets		
Cash and cash equivalents	■	■
Client accounts receivable, net	■	■
Manufacturer accounts receivable, net	■	■
Prepaid expenses and other current assets	■	■
Total current assets	■	■
Property and equipment, net	■	■
Right-of-use assets	■	■
Note receivable	■	■
Receivables and other assets	■	■
Deferred tax assets, net	■	■
Intangible assets, net	■	■
Goodwill	■	■
Total assets	■	■
Liabilities and Equity (Deficit)		
Current liabilities		
Trade accounts payable	■	■
Claims payable, net	■	■
Client rebates and guarantees payable, net	■	■
Income tax payable	■	■
Accrued expenses	■	■
Lease liabilities, current portion	■	■
Other liabilities, current portion	■	■
Total current liabilities	■	■
Lease liabilities, non-current portion	■	■
Other liabilities, non-current portion	■	■
Total liabilities	■	■
Equity		
Common stock; ■ par value; 1,000 shares issued and outstanding at December 31, 2022 and 2021	■	■
Retained earnings	■	■
Accumulated other comprehensive loss	■	■
Total equity	■	■
Total liabilities and equity	■	■

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

Consolidated Statements of Operations
For the years ended December 31, 2022, and 2021 (In thousands)

	2022	2021
Service revenues		
Service expenses		
Gross profit		
Operating expenses		
Salaries and payroll		
Selling, general and administrative		
Depreciation and amortization		
Total operating expenses		
Income from operations		
Other income (expense)		
Interest income		
Interest income - related parties		
Interest expense		
Other income (expense), net		
Total other income (expense)		
Income before income taxes		
Provision for income taxes		
Net income		

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

Consolidated Statements of Comprehensive Income
For the years ended December 31, 2022 and 2021 (In thousands)

	2022	2021
Net income		
Other comprehensive income (loss), net of tax		
Foreign currency translation adjustments		
Comprehensive income		

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

Consolidated Statements of Equity

For the years ended December 31, 2022 and 2021 (In thousands, except for share data)

	Common Stock		Retained Earnings	Accumulated Other Comprehensive Loss	Total
	Shares	Amount			
Balance at December 31, 2020	1,000				
Non-cash contributions	-				
Contributions amongst entities under common control	-				
Dividend	-				
Net income	-				
Other comprehensive income	-				
Balance at December 31, 2021	1,000				
Contributions amongst entities under common control	-				
Dividend	-				
Net income	-				
Other comprehensive loss	-				
Balance at December 31, 2022	1,000				

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

Consolidated Statements of Cash Flow
For the years ended December 31, 2022 and 2021 (In thousands)

	2022	2021
Cash flows from operating activities		
Net income		
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization		
Accrued interest on notes receivable		
Deferred income taxes		
Loss (Gain) on disposal of fixed assets		
Loss on disposal of intangible assets		
Right-of-use assets and lease liabilities, net		
Changes in operating assets and liabilities:		
Client accounts receivable, net		
Manufacturer accounts receivable, net		
Prepaid expenses and other current assets		
Receivables and other assets		
Checks issued in advance of deposits		
Trade accounts payable		
Claims payable, net		
Client rebates and guarantees payable, net		
Income tax payable		
Accrued expenses		
Other liabilities		
Net cash provided by operating activities		
Cash flows from investing activities		
Increase in property and equipment		
Increase in intangible asset		
Proceeds on disposal of property and equipment		
Net cash used in investing activities		
Cash flows from financing activities		
Dividends paid		
Contribution amongst entities under common control		
Principal payments on financing lease		
Net cash used in financing activities		
Effect of foreign currency translation adjustments		
Net increase in cash, cash equivalents and restricted cash		
Cash, cash equivalents and restricted cash at beginning of the year		
Cash, cash equivalents and restricted cash at end of the year		
Supplemental disclosures of cash flow information:		
Cash paid during the year for:		
Interest		
Income taxes		
Supplemental schedule of non-cash investing and financing activities:		
Right-of-use assets in exchange for lease obligations		
Non-cash contribution		

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

1. Business Nature of Operations

██████████ provides prescription management services that are designed to reduce the cost of pharmacy healthcare for private and public employers, health plans, labor unions, and government agencies (collectively “Clients”) of all sizes and for individuals served by the Medicare Part D Prescription Drug Program. ██████████ services include prescription claims processing, pharmacy network administration, rebate administration, drug utilization review, clinical services, and pharmacy management reports.

██████████ is a prescription specialty medicine solution that provides members more control over their medication by partnering with leading specialty pharmacies to provide plan sponsors with substantial discounts, advanced clinical support, and the highest levels of member services. On December 9, 2022, the Company completed a reorganization and transferred the non-specialty assets of ██████████, an entity under common control and an unconsolidated entity, for ██████████.

██████████ provides the Company with an increased presence in the prescription drug discount cash card, or 100% copay market.

The consolidated financial statements are presented in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”) and include the accounts of the Company and its subsidiary. All significant intercompany balances and transactions have been eliminated in consolidation.

The sale of [REDACTED] non-specialty assets constitutes a transfer of a business and has been accounted for using the “de-pooling” method as if the reorganization had occurred as of the beginning of the earliest period presented under Accounting Standard Codification (“ASC”) 805-50, *Transactions Between Entities Under Common Control*. In the de-pooling method, the assets, liabilities and related operations of the transferred business have been retrospectively removed from the consolidated financial statements of the Company at the historical carrying value. No gain or loss has been recorded in, nor did the reorganization have any material impact on, the consolidated financial statements.

The Company has historically managed the business to operate with negative net working capital because it generates significant cash flows in excess of the working capital deficits. Additionally, the long-term nature of its contracts with its customers and the time it would take for a customer to leave, allow the Company to reasonably predict future operating cash flow needs.

Notes to the Consolidated Financial Statements

As of December 31, 2022 and 2021 the Company's retained earnings equaled [REDACTED] and [REDACTED], respectively. During 2022 and 2021, the Company paid cash dividends of [REDACTED] and [REDACTED], respectively, primarily to facilitate the principal and interest payments on [REDACTED] notes payable.

The Company believes cash balances, operating cash flows and/or cash flows from other public or private financing sources, taken together, provide adequate resources to fund ongoing operating and regulatory requirements in the foreseeable future. If sources of liquidity are not available or if the Company cannot generate sufficient cash flow from operations during the next twelve months, the Company may have a need to obtain additional funds through operating improvements, capital markets transactions, asset sales, financing from third parties, or a combination thereof. There can be no assurance that the Company will be able to raise additional capital if the Company's capital resources are exhausted. A lack of liquidity and an inability to raise capital when needed may have a material adverse impact on the Company's ability to continue its operations, expand its business, and/or results of operations.

2. Summary of Significant Accounting Policies

Fair Value of Financial Instruments

The carrying value of financial instruments such as cash and cash equivalents, money market accounts, commercial paper, client accounts receivable, manufacturer accounts receivable, restricted cash, checks issued in advance of deposits, claims and rebates payable, and trade accounts payable are reasonable estimates of their fair value because of the short maturity of these items. The Company believes the current carrying amounts of its certificates of deposit, notes receivable and notes payable approximate fair value because the interest rate on these instruments approximate market interest rates. The Company does not have any material assets or liabilities measured at fair value.

Use of Estimates

The preparation of the consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Significant estimates include, but are not limited to, those relating to manufacturer and aggregator activities (receivables, payables, revenues and expenses), unbilled client accounts receivable, claims and settlements liability, internally developed software, allowance for doubtful accounts and income taxes. Actual results could differ from those estimates and assumptions.

Cash and Cash Equivalents

The Company considers cash in banks, money market accounts, and certificates of deposit with original maturities of three months or less at date of acquisition to be cash equivalents. As a result of the Company's normal payment cycle, cash disbursement accounts representing outstanding checks not yet presented for payment are reclassified to checks issued in advance of deposits. As of December 31, 2022 and 2021, there were no checks issued in advance of deposits.

Client Accounts Receivable, net

Client accounts receivable includes billed and estimated unbilled receivables from clients. Accounts receivable are recorded at gross value as the Company is individually responsible for both the collection of accounts for clients and payment of the related liability subsequent to collection of the receivable. Unbilled

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receivables from clients are typically billed based on the contractual billing schedule agreed upon with each client. At the end of any given reporting period, unbilled receivables from clients may represent up to two weeks of activity and will fluctuate at the end of a fiscal month depending on the timing of these billing cycles. Therefore, at the end of each reporting period, any unbilled amounts (revenues, receivables, payables, and expenses) related to the sale of prescription drugs that have been adjudicated with retail pharmacies prior to the period end are estimated based upon the actual amount of the billing cycle occurring prior to the end of the reporting period using the ratio of the total number of days in the billing cycle that are included in the reporting period to the total number of days of that billing cycle. The Company believes that this is a reasonable method of estimating unbilled revenues, receivables, payables, and expenses, and that the effect of any differences between the actual amounts and the estimated amounts on the amount reported in the consolidated financial statements would be insignificant.

Client accounts receivable, net consisted of the following at December 31, (in thousands):

	2022	2021
Client accounts receivable		
Less: allowance for doubtful accounts		
Total client accounts receivable, net		

Client accounts receivable are presented net of the allowance for doubtful accounts. All receivables greater than 90 days are reserved in full based on historical collections experience related to aged client account receivables. Amounts ultimately deemed uncollectible are charged against the related allowances. Any increases or decreases of the allowance increases or decreases the related allowance on the claims payable related to client accounts receivable and the related bad debt expense included in the consolidated statements of operations.

Manufacturer Accounts Receivable, net

Manufacturer accounts receivable includes amounts due from pharmaceutical manufacturers and rebate aggregators for earned rebates and other prescription services. The Company has an agreement with [REDACTED] a related party, for rebate aggregation services (see Note 10). The Company, in partnership with [REDACTED] estimates the receivable amount by evaluating historical claim volumes and the latest available pricing to calculate the amount to be collected.

Manufacturer accounts receivable, net consisted of the following at December 31, (in thousands):

	2022	2021
Manufacturer accounts receivable		
Less: allowance for doubtful accounts		
Total manufacturer accounts receivable, net		

At December 31, 2022 and 2021, manufacturer accounts receivable included related party balances of [REDACTED] and [REDACTED], respectively.

All third party receivables greater than 120 days are reserved in full based on historical collections experience related to aged rebate receivables. The Company typically does not reserve for related party receivables as these are considered to be fully collectable. However, during 2022, the Company reserved for [REDACTED] due from [REDACTED] as a result of litigation with one of [REDACTED] third party rebate aggregators. Amounts ultimately deemed uncollectible are charged against the related allowances. Generally, any

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increases or decreases of the allowance will increase or decrease the related allowance on the client rebates payable related to manufacturer accounts receivable and the related bad debt expense included in the consolidated statements of operations.

Concentrations of Risk

Financial instruments that potentially subject the Company to a concentration of credit risk consist of cash, cash equivalents, and accounts receivable. The Company's accounts receivable are derived from revenues earned from clients and pharmaceutical companies located in the United States of America. The Company performs ongoing credit evaluations of its customers' financial condition and generally requires no collateral from its customers. Historically, such losses have been within management's expectations.

The Company maintains cash balances at various financial institutions primarily located in San Diego, California. Accounts at these institutions are generally secured up to [REDACTED] by the Federal Deposit Insurance Corporation ("FDIC"). At times, cash balances may exceed this limit. The Company has not experienced any losses in such accounts. As of December 31, 2022 and 2021, amounts on deposit in excess of federally insured limits approximated [REDACTED], respectively. Management believes the Company is not exposed to any significant credit risk on cash and cash equivalents.

During the year ended December 31, 2022, [REDACTED] accounted for 10% or greater of the Company's total operating revenues. During the year ended December 31, 2021, [REDACTED] accounted for 10% or greater of the Company's total operating revenues. As of December 31, 2022 and 2021, [REDACTED] accounted for 10% or greater of outstanding client receivables, respectively.

As of December 31, 2022, [REDACTED] accounted for more than 10% of the outstanding vendor payables. At December 31, 2021, [REDACTED] accounted for 10% or more of the total vendor payables.

Intangible Assets

Intangible assets acquired individually or as part of a group of other assets are initially recognized and measured at cost. The cost of a group of intangible assets acquired in a transaction, including those acquired in a business combination that meet the specified criteria for recognition apart from goodwill, is allocated to the individual assets acquired based on their fair values.

Intangible assets with finite useful lives are amortized over their estimated useful lives on either a straight-line basis or in proportion to the economic benefits expected to be consumed. Intangible assets with indefinite useful lives are not amortized, but rather, tested for impairment if events or changes in circumstances indicate that the asset might be impaired.

Included in intangibles are amounts paid for purchased software and internally developed software that have been capitalized because they were direct costs incurred in developing or obtaining computer software ("application development stage"), or costs incurred to enhance or add functionality to existing software in the post-implementation/operation stage. Software development costs that are incurred in the preliminary development stage are expensed as incurred. Costs for maintenance, training, overhead, and general and administrative, as well as the cost of software coding that does not add functionality to existing systems are expensed as incurred.

Goodwill

Goodwill is the residual amount that results when the purchase price of an acquired business exceeds the sum of the amounts allocated to the identifiable assets acquired, less liabilities assumed, based on their fair values. As of December 31, 2022 and 2021, the Company carried a goodwill balance of [REDACTED].

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Goodwill is not amortized, but rather, is tested for impairment annually or more frequently, at the reporting unit level, if events or changes in circumstances indicate that the asset might be impaired.

The qualitative test incorporates the consideration of various events or circumstances to determine whether it is more likely than not that the fair value is less than the carrying value. If necessary, the quantitative impairment test is then carried out, in which case the implied fair value of the goodwill is compared with its carrying amount to measure the amount of the impairment loss, if any. The implied fair value of goodwill is determined, in the same manner as the value of goodwill is determined in a business combination, using the fair value as if it was the purchase price. When the carrying amount of goodwill exceeds the implied fair value of the goodwill, an impairment loss is recognized in an amount equal to the excess and is presented as a separate line item in the consolidated statements of operations. At December 31, 2022 and 2021, the Company determined that goodwill was not impaired.

Property and Equipment, net

Property and equipment is stated at cost less accumulated depreciation. Depreciation is provided using the straight-line method over the estimated useful lives of the related assets, generally three to five years, or in the case of leasehold improvements, over the lesser of the useful life of the related asset or the lease term. Expenditures for repairs, maintenance, and renewals are charged to expense as incurred. Expenditures that improve an asset or extend its estimated useful life are capitalized.

Assets are depreciated on the following basis and annual rates:

Asset	Basis	Rate
Computer equipment	Straight-line	3
Furniture and fixtures	Straight-line	5
Leasehold improvements	Straight-line	Lesser of useful life or lease-term
Vehicles	Straight-line	5

The Company evaluates whether events and circumstances have occurred which indicate the remaining estimated useful life of long-lived assets may warrant revision or the remaining balance of an asset may not be recoverable. The measurement of possible impairment is based on the Company's ability to recover the balance of the assets from expected future operating cash flows on an undiscounted basis.

Leases

The Company determines if an arrangement is a lease at inception and if so, determines whether the lease qualifies as operating or finance. Operating and financing leases are included in right-of-use ("ROU") assets and lease liabilities (current portion and non-current portion) in the consolidated balance sheets.

ROU assets represent the right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. ROU assets are calculated and recognized at lease commencement date based on the present value of lease payments over the lease term adjusted for any lease payments paid to the lessor at or before the commencement date and initial direct costs incurred by the Company and excludes any lease incentives received from the lessor. When the implicit rate is not readily available, the Company has made an accounting policy election to use to the risk-free rate to determine the present value of lease payments for its equipment, building and data center leases. The Company's lease terms may include options to extend or terminate the lease when it is reasonably certain that it will exercise that option.

Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Company has elected not to recognize ROU asset and lease obligations for its short-term leases, which are defined as

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leases with an initial term of 12 months or less. The Company elected to not separate lease and non-lease components for all of its equipment, building and data center leases. For leases in which the lease and non-lease components have been combined, the variable lease expense includes expenses such as common area maintenance, utilities, repairs and maintenance and are expensed as incurred.

Lease expense for operating leases is recorded within selling, general and administrative within the consolidated statements of operations. Lease expense for finance leases is recorded within depreciation and amortization for the portion of the expense that amortizes the ROU asset, the interest component is recorded within the interest expense line item of the consolidated statements of operations.

Client and Vendor Guarantees, Claims, and Settlements

From time to time, the Company pays client and vendor guarantees, claims, and settlements when certain performance targets are not met. Based on the Company's historical experience with these payouts and to the extent that the items can be specifically identified, accruals have been estimated and included in accrued expenses. As of December 31, 2022 and 2021, the Company accrued approximately [REDACTED] and [REDACTED], respectively, for known and unknown settlements that may be made through the normal course of business. Additionally, as of December 31, 2022 and 2021, the Company accrued approximately [REDACTED] and [REDACTED], respectively, for guarantees made to certain clients and vendors through the normal course of business.

Service Revenues

The Company recognizes revenue in accordance with ASC 606. Major service revenues include pharmaceutical prescription management services ("PBM services"), inclusive of cash drug discount card services, 340B program services, and mail order pharmacy services.

PBM Services

PBM services include claims adjudication, drug utilization review, benefit design and formulary consultation services amongst other related services. These services are priced based on a capitated basis, per claim basis, or on drug price differentials between the client and the pharmacy network. On capitated contracts, the Company receives a fixed fee per member per month. The Company separately negotiates drug pricing and payment obligations with clients and with network pharmacies independent of each other. The Company is involved in establishing the prices charged by retail pharmacies, determining which drugs will be included in formulary listings and selecting which retail pharmacies will be included in the network offered to clients' members. Generally, the Company is not obligated to pay the pharmacies until payment is collected from customers. The amounts paid to pharmacies and amounts charged to clients are exclusive of the applicable member co-payment for retail pharmacy transactions. Included in service revenues and service expense are the negotiated prescription price (ingredient cost, net of rebates plus dispensing fee) that has been contracted with clients, including member co-payments to pharmacies, which the Company instructs retail pharmacies to collect from members. The Company has evaluated its revenue contracts for PBM services in accordance with ASC 606-10-55, Revenue Recognition: Principal Versus Agent Considerations and determined the Company is a principal when it controls the adjudication, pricing, and dispensing of prescriptions by retail pharmacies within the Company's networks, and as such recognizes these revenues on a gross basis, net of rebates and rebate administration fees and net of any discounts given to clients, as the Company performs, or makes available the applicable services to clients.

The Company records administrative fees as revenues from the administration of certain clients' network pharmacy contracts. The Company is not a party to these contracts. For these clients, the Company earns an

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administrative fee for collecting payments from the client and remitting the corresponding amounts to the pharmacies in the client's network. In these transactions the Company acts as an agent for the client, as such drug ingredient cost and member co-payment are not included in service revenues or service expenses.

Cash Card Services

Cash card revenues represent service fees for providing clients' members and non-members access to prescription drugs at a discounted price using a discount card. The discount program is typically designed for uninsured or underinsured patients. In the traditional cash discount card, the Company manages and distributes the card to its clients' members or other consumers. These consumers can use the card at any of the pharmacies within the Company's network. In these transactions, the Company is the principal and recognizes revenue on a gross basis over time inclusive of the transaction fee, ingredient costs and member co-pay.

The pharmacy-branded loyalty program is managed by the Company on behalf of a pharmacy. Under this program the discount card can only be presented at pharmacies within the pharmacy's chain. In these transactions, the Company is the agent and recognizes revenue on a net basis over time and only includes the transaction fee agreed to per the contract. Due to variability in drug costs and volume, the cash card revenues are deemed to be constrained variable consideration until the prescription is dispensed. Prescription drug rebates received from pharmaceutical companies on loyalty programs are recorded as a reduction of service expenses and amounts passed through to clients are recorded as a reduction of service revenues.

340B Program Services

The Company's 340B revenues are derived from administrative services provided to covered entities (primarily the hospital segment) related to the 340B federal program. This solution reduces the cost of prescription drugs for both safety net providers and their patients. The Company provides 340B eligible entities a full-service solution that includes contract pharmacy network implementation, determining eligibility at point of service, virtual inventory management, claims processing at the lower of discount or applicable 340B pricing, auditing and reporting, and split billing. For providing these services the Company earns an administrative fee, recognized on a net basis, as the Company performs, or makes available, the applicable services to clients.

Mail Order Pharmacy Services

The Company's mail order pharmacy revenues are derived from the processing of prescription scripts via the Company's patient portals that facilitate the ordering of medications. The Company's platform directs prescription dispensing to fulfillment partners based primarily on pricing and service. The Company is obligated to remit payment to the fulfillment centers regardless of cash collected from customers. For transactions in which the Company is the pharmacy of record, it records revenues on a gross basis at the contract prices negotiated with clients, inclusive of dispensing fee, ingredient costs, and member co-payment. Revenues from dispensing prescriptions from the Company's mail order pharmacy are recorded when drugs are shipped. At the time of shipment, the earnings process is complete; the obligation of the customer to pay for the drugs is fixed and, due to the nature of the product, the member may not return the drugs or receive a refund.

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Rebates and Related Administrative Fees

Gross rebates and administrative fees earned for the administration of the rebate programs, performed in conjunction with claims processing services provided to clients, are recorded as a reduction of service expenses and the portion of the rebate payable to clients is treated as a reduction of service revenues. When the Company earns rebates and administrative fees but does not process the underlying claims or recognize the associated drug spend, the Company records the administrative fees received from manufacturers as a reduction to service expenses, net of the portion payable to customers.

Financial and Performance Guarantees

The Company has contracts which contain terms whereby the Company makes certain financial and performance guarantees, including the minimum level of discounts or rebates a client may receive, generic utilization rates and various service guarantees. Clients may be entitled to receive payment for performance penalties should the Company fail to meet a financial or service guarantee. The Company compares actual performance to the guarantee for each measure throughout the period and records accruals which offset service revenues when the Company determines that such guarantees will not be met. When the guarantee period ends and the Company has either met or paid the client for shortfalls on a measure, the estimates are adjusted to actual.

Balance at January 1, 2021		
Accrued performance guarantees		
Less: Charges incurred		
Balance at December 31, 2021		
Accrued performance guarantees		
Less: Charges incurred		
Balance at December 31, 2022		

Service Expenses

Service expense includes drug ingredient costs, network pharmacy claims costs, member co-payments, as well as direct costs related to services provided to our customers such as printing, shipping, data for claims processing, fees paid to brokers, and drug spend related to prescription drug plans. Rebates and administrative fees earned for the administration of this program, performed in conjunction with claims processing services provided to clients, are recorded as a reduction of service expenses.

Income Taxes

The Company accounts for income taxes using the enacted tax rates. Deferred tax assets and liabilities are recognized by applying these enacted tax rates against any temporary differences between book and tax basis on recorded assets and liabilities. Deferred tax assets are reduced by a valuation allowance if it is more likely than not that a portion of the deferred tax asset will not be realized.

The Company is included in the consolidated federal income tax return of [REDACTED] and its subsidiaries. The tax provision is allocated to the Company based on the separate return approach.

The Company follows the provision of ASC 740-10-25, Income Taxes, which clarifies the accounting for uncertainty in income taxes recognized in companies' financial statements. The standard prescribes a

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recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. The evaluation of a tax position in accordance with the standard is a two-step process. The first step is recognition to determine whether it is more likely than not that a tax position will be sustained upon examination. The second step is measurement whereby a tax position that meets the more likely than not recognition threshold is measured to determine the amount of benefit to recognize in the financial statements. The standard also provides guidance on derecognition of recognized tax benefits, classification, interest and penalties, accounting in interim periods, disclosure, and transition.

Advertising

The Company follows the policy of charging advertising costs to expense as incurred. For the years ended December 31, 2022 and 2021 advertising expenses were approximately [REDACTED], and [REDACTED], respectively.

Other Comprehensive Income

Other comprehensive income includes all changes in equity from non-owner sources. All the activity in other comprehensive income is related to foreign currency translation adjustments. The Company accounts for other comprehensive income in accordance with ASC 220, Comprehensive Income.

Reclassifications

Certain reclassifications have been made to the prior period financial statements to conform with current year presentation.

Accounting Pronouncements – Adopted

In August 2018, the FASB issued ASU 2018-15, *Intangibles – Goodwill and Other – Internal-Use Software (Topic 350-40): Customer’s Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement that is a Service Contract*. This standard requires a customer in a cloud computing arrangement that is a service contract to follow the internal-use software guidance in Topic 350-40 to determine which implementation costs to capitalize as assets. The amendments in this update are effective for public business entities for annual periods beginning after December 15, 2019, and interim periods within those fiscal periods. For all other entities, the amendments are effective for annual periods beginning after December 15, 2020, and interim periods within fiscal years beginning after December 15, 2021. The adoption of this standard did not have a material effect on the consolidated financial statements.

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*, (“ASC 842”). The amendments in this update increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the balance sheet and disclosing key information about leasing arrangements. The amendments in this update are effective for public business entities, not-for-profit entities that have issued, or are conduit bond obligors for, securities that are traded, listed, or quoted on an exchange or an over-the-counter market, and employee benefit plans that file financial statements with the U.S. Securities and Exchange Commission (“SEC”) for fiscal years beginning after December 15, 2018, and interim periods within those fiscal years. For all other entities, the amendments in this update are effective for fiscal years beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2022.

The Company adopted ASC 842 using the modified retrospective approach as of January 1, 2022, using the transition election allowing it to not restate prior periods. As such, results for reporting period beginning on January 1, 2022 are presented under ASC 842, while prior period amounts continue to be reported in

Notes to the Consolidated Financial Statements

accordance with the Company's historical accounting treatment under ASC 840, *Leases*. The Company elected the package of practical expedients permitted under the transition guidance within Topic 842, which allowed the Company to carry forward the historical lease classification, retain the initial direct costs for any leases that existed prior to the adoption of the standard and not reassess whether any contracts entered into prior to the adoption are leases. The Company did not elect the hindsight practical expedient to reassess the lease term for leases within the Company's lease population.

Upon adoption, the Company recognized right-of-use assets of [REDACTED] and lease liabilities of [REDACTED] for its operating leases as of January 1, 2022. In addition, the Company reclassified deferred and prepaid rent of [REDACTED] and [REDACTED], respectively, as a component of right-of-use assets. There were no finance leases as of January 1, 2022. There was no cumulative-effect adjustment to the opening balance of retained earnings from the adoption of ASC 842. The additional disclosures required by the new standard have been included in Note 2, "Summary of Significant Accounting Policies" and Note 6 "Leases."

New Accounting Pronouncements

In June 2016, FASB issued ASU No. 2016-13, *Financial Instruments – Credit Losses* ("Topic 326"). The amendments in this update require the use of a forward-looking expected loss impairment model for trade and other receivables, held-to-maturity debt securities, loans and other instruments. This amendment also requires that impairments and recoveries for available-for-sale debt securities be recorded through an allowance account and revises certain disclosure requirements. The amendments in this update are effective for public entities for fiscal years beginning after December 15, 2019, including interim periods within those fiscal years. For all other entities, the amendments are effective for fiscal years beginning after December 15, 2022, including interim periods within those fiscal periods. The Company is in the process of evaluating this standard, the method and timing of adoption, and any potential material effects to the consolidated financial statements.

In January 2017, The FASB issued ASU No. 2017-04, *Intangibles – Goodwill and Other* ("Topic 350"). The FASB issued this update to allow private companies an alternative accounting treatment for subsequently measuring goodwill. This update is to simplify how an entity is required to test goodwill for impairment by eliminating Step 2 from the goodwill impairment test. Step 2 measures a goodwill impairment loss by comparing the implied fair value of a reporting unit's goodwill with the carrying amount of that goodwill. Adoption is required for interim or annual goodwill impairment tests performed on testing dates after December 15, 2022. The Company is in the process of evaluating this standard and the method and timing of adoption, and any potential material effects to the consolidated financial statements.

In August 2021, the FASB issued ASU No. 2021-08, *Business Combinations* ("Topic 805"). The FASB is issuing this Update to improve the accounting for acquired revenue contracts with customers in a business combination by addressing diversity in practice and inconsistency related to recognition of an acquired contract liability and payment terms and their effect on subsequent revenue recognized by the acquirer. For public business entities, the amendments in this Update are effective for fiscal years beginning after December 15, 2022, including interim periods within those fiscal years. For all other entities, the amendments are effective for fiscal years beginning after December 15, 2023, including interim periods within those fiscal years. The amendments in this Update should be applied prospectively to business combinations occurring on or after the effective date of the amendments. Early adoption of the amendments is permitted, including adoption in an interim period. An entity that early adopts in an interim period should apply the amendments (1) retrospectively to all business combinations for which the acquisition date occurs on or after the beginning of the fiscal year that includes the interim period of early application and (2) prospectively to all business combinations that occur on or after the date of initial application. The Company is in the process of evaluating this standard, the method and timing of adoption, and any potential material effects to the consolidated financial statements.

Notes to the Consolidated Financial Statements

3. Property and Equipment, net

Property and equipment, net consisted of the following at December 31, (in thousands):

	2022	2021
Computer equipment		
Furniture and fixtures		
Leasehold improvements		
Vehicles		
Total property and equipment		
Less: accumulated depreciation		
Total property and equipment, net		

Depreciation expense consisted of the following for the years ended December 31, (in thousands):

	2022	2021
Depreciation expense		

4. Notes Receivable

Note receivable consisted of a note receivable from [REDACTED] with an annual interest rate of [REDACTED] and balance of [REDACTED] and [REDACTED] as of December 31, 2022 and December 31, 2021, respectively.

5. Intangible Assets, net

Intangible assets are reviewed for impairment annually or more frequently if impairment indicators arise. During the year ended December 31, 2022, there was impairment of intangible assets of [REDACTED] due to the withdrawal from the [REDACTED] market. There was no impairment of intangible assets during the year ended December 31, 2021.

Intangible assets with finite useful lives are amortized over their estimated useful lives on either a straight-line basis or in proportion to the economic benefits expected to be consumed. The components of intangible assets were as follows (in thousands):

	2022	2021
Internally developed software ("IDS")		
Customer relationships		
Purchased software		
Covenants not-to-compete		
Total finite life intangibles		
Less: accumulated amortization		
Total finite life intangibles, net		
Software in development		
Trade name		
Total indefinite life intangible		
Intangible assets, net		

Notes to the Consolidated Financial Statements

The capitalized IDS and amortization expense was as follows for the years ended December 31, (in thousands):

	2022	2021
Capitalized IDS		
Amortization expense		

Estimated useful lives of other intangible assets are as follows:

Intangible Asset	Estimated Useful Lives
IDS	
Customer relationships	
Purchased software	
Covenants not-to-compete	
Software in development *	Indefinite
Trade name *	Indefinite

* The trade name is not considered amortizable as it has an indefinite useful life. Software in development is not considered amortizable until it is placed into service.

The future aggregate amount of amortization expense of intangible assets is expected to approximate the following (in thousands):

2023	
2024	
2025	

The remaining weighted-average amortization period of intangible assets subject to amortization is years in total at December 31, 2022.

6. Leases

The Company has operating leases for corporate offices and operations facilities with lease terms that range from 5-20 years, equipment leases that consists primarily of copiers and mailing equipment with lease terms ranging from 3-5 years, and a data center lease with lease term of 6 years.

In February 2022, the Company amended its operating lease for its data center that included extension of the lease term upon the expiration of the initial lease term on February 28, 2022. The extended lease term commenced on March 1, 2022 and has a lease term expiring on February 29, 2028 with options to renew for 24-month periods thereafter.

In July 2022, the Company entered into a finance lease agreement for office equipment. The lease commenced on November 1, 2022 and has a lease term expiring on January 31, 2026.

In November 2022, the Company entered into an operating lease for copiers. The lease commenced on November 30, 2022 and has a lease term expiring on November 29, 2027 with options to extend on a month-to-month basis thereafter.

Notes to the Consolidated Financial Statements

Operating and finance lease assets and liabilities (in thousands):

	As of January 01, 2022	As of December 31, 2022
Assets		
Operating lease right-of-use assets		
Finance lease right-of-use assets, net	-	
Total right-of-use assets		
Liabilities		
Current liabilities		
Operating lease liabilities, current portion		
Finance lease liabilities, current portion		
Total lease liabilities, current portion		
Non-current liabilities		
Operating lease liabilities, non-current portion		
Finance lease liabilities, non-current portion		
Total lease liabilities, non-current portion		
Total lease liabilities		

The Company's lease cost recognized in the consolidated statements of operations consist of the following (in thousands):

	Year Ended December 31, 2022
Operating lease cost	
Finance lease cost	
Amortization of right-of-use assets	
Interest on lease liabilities	
Short-term lease cost	
Total lease cost	

Other lease information is as follows:

	Year Ended December 31, 2022
Cash paid for amounts included in measurement of lease obligations:	
Operating cash flows from operating leases	
Operating cash flows from finance leases	
Financing cash flows from finance leases	
Right-of-use asset obtained in exchange for new finance lease liabilities	
Right-of-use asset obtained in exchange for new operating lease liabilities	

Notes to the Consolidated Financial Statements

As of
December 31, 2022

Weighted-average remaining lease term in years - operating leases	
Weighted-average remaining lease term in years - finance leases	
Weighted-average discount rate - operating leases	
Weighted-average discount rate - finance leases	

Maturities of lease liabilities as of December 31, (in thousands):

Years ending December 31,	Operating Leases	Finance Lease
2023		
2024		
2025		
2026		
2027		
Thereafter		
Total undiscounted lease obligations		
Less: imputed interest		
Net lease obligations		

7. Accrued Expenses

Accrued expenses consisted of the following as of December 31, (in thousands):

	2022	2021
Claims and settlements		
Salaries and employee benefits		
Client and vendor guarantees		
Other		
Total accrued expenses		

8. Income Taxes

Income tax expense consisted of the following for the years ended December 31, (in thousands):

	2022	2021
Current:		
Federal		
State		
Total current		
Deferred:		
Federal		
State		
Total deferred		
Total income tax expense		

Notes to the Consolidated Financial Statements

The differences between the effective tax rate reflected in the income taxes and the U.S. statutory income tax rate are as follows for the years ended December 31, (in thousands):

	2022	2021
Corporate statutory rate		
Income tax expense on income before income taxes		
Tax effect of:		
State and local income taxes, net of federal benefit		
Research and development credits		
Foreign income taxed at other than U.S. rates		
Increase in valuation allowance		
Unrecognized tax benefit for current year position		
Return to provision true-up		
Permanent differences		
Other		
Total income tax expense		

The significant components of deferred tax assets and liabilities are as follows at December 31, (in thousands):

	2022	2021
Deferred income tax assets:		
Lease liability		
Accruals		
Intangibles		
Net operating loss carryovers		
State taxes		
Total deferred tax assets		
Deferred income tax liabilities:		
ROU asset		
Property and equipment, net		
Goodwill		
Intangible assets		
Total deferred tax liabilities		
Valuation allowance		
Net deferred tax assets		

Notes to the Consolidated Financial Statements

Net deferred taxes included in the consolidated balance sheet are classified as follows at December 31, (in thousands):

	2022	2021
Deferred tax assets - non-current	■	■
Deferred tax liabilities - non-current	■	■
Net deferred tax assets (liabilities)	■	■

Realization of the Company's net deferred tax assets is dependent on generating sufficient taxable income. Although realization is not assured, management believes it is more likely than not that all of the deferred tax assets will be realized, to the extent they are not covered by a valuation allowance. The amount of the deferred tax assets considered realizable, however, could be reduced in the near term if estimate of future taxable income during the carryforward period are reduced.

The net change in the total valuation allowance for the year ended December 31, 2022 was ■. The valuation allowance of ■ relates to foreign net operating loss carryovers for which the Company has concluded it is more likely than not that these carryforwards and deferred tax assets will not be realized in the ordinary course of operations. The Company will continue to assess the valuation allowance, and to the extent it is determined that a valuation allowance should be changed, an appropriate adjustment will be recorded.

At December 31, 2022, the Company's open audit periods available for tax authorities consisted of the tax years ended December 31, 2019 and subsequent for federal tax and December 31, 2018 and subsequent for most state taxing authorities. During 2022, the Company concluded its examination by the Internal Revenue Service for the years ended December 31, 2014, and 2018. The Company is under examination by the states of California and Michigan for the years ended December 31, 2013 and 2014, and December 31, 2019 through 2022, respectively. The Company does not anticipate any material adjustments will result from these examinations.

During the years ended December 31, 2022 and 2021, the Company was subject to immaterial amounts of foreign income taxes as the foreign subsidiaries yielded little to no net income.

In accounting for uncertainty in income taxes, the Company recognizes a tax benefit in the financial statements for an uncertain tax position only if management's assessment is that the position is more likely than not (that is, a likelihood greater than 50 percent) to be allowed by the tax jurisdiction based solely on the technical merits of the position. The term "tax position" refers to a position in a previously filed tax return or a position expected to be taken in a future tax return that is reflected in measuring current or deferred tax assets and liabilities for annual periods. The Company recognizes interest and penalties related to unrecognized tax benefits within the income tax expense line in the accompanying consolidated statement of income. Accrued interest and penalties are included within the related tax liability in the consolidated balance sheet. The Company has accrued a liability of ■ as of December 31, 2022 related to its uncertain tax positions and related penalties and interest. Management does not expect any material change to the balance of unrecognized tax benefits within the next 12 months.

9. Employee Benefit Plans

The Company offers full-time employees a retirement savings plan under Section 401(k) of the Internal Revenue Code. Employees may elect to enter a written salary deferral agreement under which a maximum of 25% of their salary, subject to aggregate limits required under the Internal Revenue Code, may be contributed to the plan. The Board of Directors determines contributions made by the Company annually based on plan specifications. For the years ended December 31, 2022 and 2021, the Company expensed ■ and ■, respectively, for contributions under the plan.

Notes to the Consolidated Financial Statements

10. Related Party Transactions and Balances

A summary of the Company's related party transactions and balances is contained below at December 31, 2022 and 2021 and for the two years ended December 31, 2022 and 2021 (in thousands). All line item descriptions match the descriptions on the consolidated financial statements in which the balances reside.

	At December 31, 2022		At December 31, 2021	
	Assets	Liabilities	Assets	Liabilities
(1)				
(2)				
Receivables and other assets				
Trade accounts payable				
subtotal				
Other Related Parties				
(4)				
Receivables and other assets				
Data Solutions, Inc (5)				
Receivables and other assets				
Group, LLC (6)				
Receivables and other assets				
Holdings, Inc. (7)				
Receivables and other assets				
Other liabilities, non-current portion	-			
(8)				
Receivables and other assets				
(9)				
Receivables and other assets				
Other liabilities, non-current portion				
(10)				
Receivables and other assets				
Trade accounts payable				
(11)				
Receivables and other assets				
Other liabilities, non-current portion				
(12)				
Prepaid expenses and other current assets				
Receivables and other assets				
Trade accounts payable				
Other liabilities, current portion				
Other liabilities, non-current portion				
(13)				
Receivables and other assets				
(14)				
Manufacturer accounts receivable, net				
Receivables and other assets				
Other related parties subtotal				
Total related parties				

Notes to the Consolidated Financial Statements

	Revenue		Expenses	
	2022	2021	2022	2021
(1)				
(2)				
Salaries and payroll				
Selling, general and administrative				
(3)				
Selling, general and administrative				
subtotal				
Other Related Parties				
Inc (5)				
Service revenues				
(6)				
Service expenses				
Selling, general and administrative				
(8)				
Service expenses				
Selling, general and administrative				
(9)				
Selling, general and administrative				
(12)				
Selling, general and administrative				
(13)				
Selling, general and administrative				
(14)				
Service revenues				
Service expenses				
Selling, general and administrative				
Other related parties subtotal				
Total related parties				

(1) an entity under common control, is the 100% owner of a limited partnership that maintains ownership interests of varying levels in a portfolio of companies that address the healthcare market.

The Company has certain agreements in place with a number of portfolio companies held by. The agreements with the portfolio companies represent business transactions that the Company believes increase the breadth and quality of products and services the Company provides to its customer base.

Notes to the Consolidated Financial Statements

- (2) [REDACTED] provides contract services related to market data analysis. The Company provides certain benefit administration services to [REDACTED]. This related party billing had no impact on the consolidated statements of operations.
- (3) [REDACTED] provides direct line communications tools and data analytics for the pharmaceutical industry that the Company utilizes. Contracts with [REDACTED] renew annually.
- (4) [REDACTED] is a wholly owned subsidiary of [REDACTED]. [REDACTED] is a licensed pharmacy that provides digital pharmacy services to consumers and employer groups.
- (5) [REDACTED] is a wholly owned subsidiary of [REDACTED]. [REDACTED] serves as a rebate claim aggregator for the Company. The Company entered into an operational service and support agreement (“OSSA”) effective July 1, 2022 whereby the Company will pay [REDACTED] a service fee equal to [REDACTED] per quarter. [REDACTED] will remit to the Company’s amounts received from third parties with respect to claims submission less the quarterly fee.
- (6) [REDACTED] is a wholly owned subsidiary of [REDACTED]. [REDACTED] serves as a broker for the Company’s cash card segment. Contract terminated as of July 31, 2021.
- (7) [REDACTED] the sole parent of the Company through its wholly owned subsidiary, [REDACTED]. [REDACTED] pays state and federal taxes on behalf of its subsidiaries. Intercompany transactions between the Company and [REDACTED] primarily relate to tax activity and [REDACTED] stock.
- (8) [REDACTED] The Company recognized service expense associated with [REDACTED] a subsidiary of [REDACTED] for administrative services associated with a certain subset of the Company’s clients.
- (9) [REDACTED] is a wholly owned subsidiary of [REDACTED]. The Company receives certain insurance premium and benefit administration services from [REDACTED].
- (10) [REDACTED] is a wholly owned subsidiary of [REDACTED]. The Company shares certain expenses for select entities contained within the [REDACTED] investment portfolio.
- (11) [REDACTED] is a wholly owned subsidiary of [REDACTED] and the sole parent of the Company. [REDACTED] provides financing services to the Company.
- (12) [REDACTED] is a wholly owned subsidiary of [REDACTED]. The Company has multiple lease agreements with [REDACTED] for commercial office space.
- The Company also provides certain human resource and benefit administration services to [REDACTED]. This related party billing had no impact on the consolidated statements of operations.
- (13) [REDACTED] The Company provides certain human resource and benefit administration services to [REDACTED]. This related party billing had no impact on the consolidated statements of operations.
- Effective January 1, 2016, the Company entered into a one-year agreement with [REDACTED] provide travel and flight services to the Company. The agreement renewed on January 1, 2020 on a month-to-month basis.
- (14) [REDACTED] serves as a rebate claim aggregator for the Company. The Company entered into an operational service and support agreement (“OSSA”) effective January 1, 2018 through December 31, 2021. Effective January 1, 2019, the OSSA was amended, and the Company paid [REDACTED] a fee for aggregation services equal to the greater of 30% of surplus or [REDACTED] per quarter. Effective January 1, 2020 and 2021, the Company will pay [REDACTED] a service fee equal to [REDACTED] and [REDACTED] per quarter, respectively. [REDACTED] will remit to the

Notes to the Consolidated Financial Statements

Company any amounts received from third parties with respect to claims submission less the quarterly fee. [REDACTED] also manages the direct-to-pharmaceutical manufacturer contracts for a fixed fee plus incentive based on annual performance included within selling, general, and administrative.

11. Commitments and Contingencies

Vendor Agreement

At December 31, 2022, and 2021, the Company had a vendor payable balance of [REDACTED] and [REDACTED], respectively. Liabilities for this vendor balance older than 30 days were subject to interest at an annual rate of 10%. Total unpaid interest at December 31, 2022 and 2021 equaled [REDACTED] and [REDACTED], respectively, and interest expense for the years ended December 31, 2022 and 2021 equaled [REDACTED] and [REDACTED], respectively.

Surety Bonds

As of December 31, 2022 and 2021, the Company had surety bonds outstanding [REDACTED] and [REDACTED], respectively.

Dividends

[REDACTED] the sole stockholder of the Company, has an annual debt service requirement on a total debt of [REDACTED] due March 15, 2026. The Company has guaranteed this debt and intends to fund all future related debt servicing requirements by means of annual dividends to [REDACTED] as follows (in thousands):

2023	[REDACTED]
2024	[REDACTED]
2025	[REDACTED]
2026	[REDACTED]
Total future dividends	[REDACTED]

Contingencies

The Company accrues contingent losses based upon estimates of the aggregate liability of claims. Accruals are estimated using historical experience, advice from outside counsel, and management's strategy with regards to the settlement or defense of such claims and obligations. The Company accrues for legal claims and the liability estimate is primarily related to the cost to defend or settle these claims. In addition, various aspects of the business may subject the Company to litigation and liability for damages arising from errors in the processing of prescription drug claims, failure to meet performance measures within certain contracts relating to services or the ability to obtain certain levels of discounts or rebates on prescription purchases from retail pharmacies and drug manufacturers, claims relating to performance of contractual obligations to providers and others, including failure to properly pay claims, or other actions or omissions. The Company does not accrue for settlements, judgments, monetary fines, or penalties until such amounts are probable and can be reasonably estimated.

The Company's current and past business practices are subject to review by various state insurance and healthcare regulatory authorities and other state and federal regulatory authorities. These reviews focus on numerous facets of the business, including claims payment practices, privacy issues, and utilization

Notes to the Consolidated Financial Statements

management practices. While the Company believes its services and business practices are in compliance with applicable laws, rules, and regulations in all material respects, it cannot predict the outcome of these matters at this time. Some of these reviews have historically resulted in fines imposed on the Company and some have required changes to some of the Company's practices. An unfavorable outcome in one or more of these matters could result in the imposition of judgments, monetary fines or penalties, or injunctive or administrative remedies. The Company can give no assurance that such judgments, fines and remedies, and future cost associated with legal matters, would not have a material adverse effect on the financial condition, consolidated results of operations, or consolidated cash flows of the Company. The Company is a defendant in various claims which are in the normal course of business. Lawsuits outside the normal course of business are not expected to have a negative outcome or expected to be material as of this report and therefore no amounts have been accrued. During the second quarter of 2021 the Company reached a settlement agreement with a former employee resulting in the reversal of [REDACTED] in previously recognized severance expense within salaries and payroll on the condensed consolidated statement of operations.

12. Segment Reporting

The Company has elected to present segment reporting under ASC 280, Segment Reporting, which requires companies to report financial and descriptive information about their reportable operating segments. The Company identifies operating segments based on how management internally evaluates separate financial information, business activity, and management responsibility. The Company has identified two reportable segments: PBM and Cash Card.

The Company primarily evaluates its PBM and Cash Card segment performance based on revenues after the effect of certain intersegment eliminations.

The following table is a reconciliation of the Company's business segments to the consolidated financial statements for the years ended December 31, (in thousands):

	2022	2021
Revenues		
PBM	[REDACTED]	[REDACTED]
Cash Card	[REDACTED]	[REDACTED]
Consolidated totals	[REDACTED]	[REDACTED]
Income before income taxes		
PBM	[REDACTED]	[REDACTED]
Cash Card	[REDACTED]	[REDACTED]
Consolidated totals	[REDACTED]	[REDACTED]
Capital expenditures		
PBM	[REDACTED]	[REDACTED]
Cash Card	[REDACTED]	[REDACTED]
Consolidated totals	[REDACTED]	[REDACTED]

Notes to the Consolidated Financial Statements

The following table is a reconciliation of the Company's business segments to the consolidated financial statements at December 31, (in thousands):

	2022	2021
Total assets		
PBM	█	█
Cash Card	█	█
Consolidated totals	█	█
Goodwill		
PBM	█	█
Cash Card	█	█
Consolidated totals	█	█

During the year ended December 31, 2022, █ accounted for 10% or more of total PBM revenue. During the year ended December 31, 2021, █ accounted for 10% or more of total PBM revenue.

During the year ended December 31, 2022, █ accounted for █ and █, respectively, of total cash card revenue. During the year ended December 31, 2021, █ accounted for █ and █, respectively, of total cash card revenue.

13. Subsequent Events

The Company has evaluated subsequent events through March 23, 2023, which is the date the consolidated financial statements were available for issuance, noting all events that require adjustment of, or disclosure in, the consolidated financial statements for the year ended December 31, 2022 are included within the footnotes herein.

On February 1, 2023, the Company finalized a settlement with the former partner in the █ for █ all of which was received on or prior to March 23, 2023.

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SUPPLEMENTAL SCHEDULES

Independent Auditor's Report on Supplementary Information

Board of Directors
[REDACTED]
[REDACTED]

Our audits of the consolidated financial statements included in the preceding section of this report were conducted for the purpose of forming an opinion on those statements as a whole. The supplementary information presented in the following section of this report is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

/s/ BDO USA, LLP
[REDACTED]

March 23, 2023

Assets										Liabilities and Equity (Deficit)										Eliminations and Reclassifications										Total									
Current assets										Current liabilities										Equity (deficit)										Total									
Cash and cash equivalents										Trade accounts payable										Common stock										Total									
Client accounts receivable, net										Claims payable, net										Additional paid in capital										Total									
Manufacturer accounts receivable, net										Client rebates and guarantees payable, net										Retained earnings (accumulated deficit)										Total									
Prepaid expenses and other current assets										Income tax payable										Accumulated other comprehensive loss										Total									
Total current assets										Accrued expenses										Total equity (deficit)										Total									
Property and equipment, net										Lease liabilities, current portion										Common stock										Total									
Right-of-use assets										Other liabilities, current portion										Additional paid in capital										Total									
Investment in subsidiaries										Total current liabilities										Retained earnings (accumulated deficit)										Total									
Notes receivable										Deferred tax liabilities										Accumulated other comprehensive loss										Total									
Receivables and other assets										Lease liabilities, non-current portion										Total equity (deficit)										Total									
Deferred tax assets, net										Other liabilities, non-current portion										Total liabilities and equity (deficit)										Total									
Intangible assets, net										Total liabilities										Common stock										Total									
Goodwill										Equity (deficit)										Additional paid in capital										Total									
Total assets										Total liabilities and equity (deficit)										Retained earnings (accumulated deficit)										Total									
Current liabilities										Equity (deficit)										Accumulated other comprehensive loss										Total									
Trade accounts payable										Common stock										Total equity (deficit)										Total									
Claims payable, net										Additional paid in capital										Total liabilities and equity (deficit)										Total									
Client rebates and guarantees payable, net										Retained earnings (accumulated deficit)										Total										Total									
Income tax payable										Accumulated other comprehensive loss										Total										Total									
Accrued expenses										Total equity (deficit)										Total										Total									
Lease liabilities, current portion										Total liabilities and equity (deficit)										Total										Total									
Other liabilities, current portion										Common stock										Total										Total									
Total current liabilities										Additional paid in capital										Total										Total									
Deferred tax liabilities										Retained earnings (accumulated deficit)										Total										Total									
Lease liabilities, non-current portion										Accumulated other comprehensive loss										Total										Total									
Other liabilities, non-current portion										Total equity (deficit)										Total										Total									
Total liabilities										Total liabilities and equity (deficit)										Total										Total									
Equity (deficit)										Common stock										Total										Total									
Common stock										Additional paid in capital										Total										Total									
Additional paid in capital										Retained earnings (accumulated deficit)										Total										Total									
Retained earnings (accumulated deficit)										Accumulated other comprehensive loss										Total										Total									
Accumulated other comprehensive loss										Total equity (deficit)										Total										Total									
Total equity (deficit)										Total liabilities and equity (deficit)										Total										Total									
Total liabilities and equity (deficit)										Total										Total										Total									

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1899	1898	1897	1896	1895	1894	1893	1892	1891	1890	1889	1888	1887	1886	1885	1884	1883	1882	1881	1880	1879	1878	1877	1876	1875	1874	1873	1872	1871	1870	1869	1868	1867	1866	1865	1864	1863	1862	1861	1860	1859	1858	1857	1856	1855	1854	1853	1852	1851	1850	1849	1848	1847	1846	1845	1844	1843	1842	1841	1840	1839	1838	1837	1836	1835	1834	1833	1832	1831	1830	1829	1828	1827	1826	1825	1824	1823	1822	1821	1820	1819	1818	1817	1816	1815	1814	1813	1812	1811	1810	1809	1808	1807	1806	1805	1804	1803	1802	1801	1800	1799	1798	1797	1796	1795	1794	1793	1792	1791	1790	1789	1788	1787	1786	1785	1784	1783	1782	1781	1780	1779	1778	1777	1776	1775	1774	1773	1772	1771	1770	1769	1768	1767	1766	1765	1764	1763	1762	1761	1760	1759	1758	1757	1756	1755	1754	1753	1752	1751	1750	1749	1748	1747	1746	1745	1744	1743	1742	1741	1740	1739	1738	1737	1736	1735	1734	1733	1732	1731	1730	1729	1728	1727	1726	1725	1724	1723	1722	1721	1720	1719	1718	1717	1716	1715	1714	1713	1712	1711	1710	1709	1708	1707	1706	1705	1704	1703	1702	1701	1700	1699	1698	1697	1696	1695	1694	1693	1692	1691	1690	1689	1688	1687	1686	1685	1684	1683	1682	1681	1680	1679	1678	1677	1676	1675	1674	1673	1672	1671	1670	1669	1668	1667	1666	1665	1664	1663	1662	1661	1660	1659	1658	1657	1656	1655	1654	1653	1652	1651	1650	1649	1648	1647	1646	1645	1644	1643	1642	1641	1640	1639	1638	1637	1636	1635	1634	1633	1632	1631	1630	1629	1628	1627	1626	1625	1624	1623	1622	1621	1620	1619	1618	1617	1616	1615	1614	1613	1612	1611	1610	1609	1608	1607	1606	1605	1604	1603	1602	1601	1600	1599	1598	1597	1596	1595	1594	1593	1592	1591	1590	1589	1588	1587	1586	1585	1584	1583	1582	1581	1580	1579	1578	1577	1576	1575	1574	1573	1572	1571	1570	1569	1568	1567	1
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	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1899	1898	1897	1896	1895	1894	1893	1892	1891	1890	1889	1888	1887	1886	1885	1884	1883	1882	1881	1880	1879	1878	1877	1876	1875	1874	1873	1872	1871	1870	1869	1868	1867	1866	1865	1864	1863	1862	1861	1860	1859	1858	1857	1856	1855	1854	1853	1852	1851	1850	1849	1848	1847	1846	1845	1844	1843	1842	1841	1840	1839	1838	1837	1836	1835	1834	1833	1832	1831	1830	1829	1828	1827	1826	1825	1824	1823	1822	1821	1820	1819	1818	1817	1816	1815	1814	1813	1812	1811	1810	1809	1808	1807	1806	1805	1804	1803	1802	1801	1800	1799	1798	1797	1796	1795	1794	1793	1792	1791	1790	1789	1788	1787	1786	1785	1784	1783	1782	1781	1780	1779	1778	1777	1776	1775	1774	1773	1772	1771	1770	1769	1768	1767	1766	1765	1764	1763	1762	1761	1760	1759	1758	1757	1756	1755	1754	1753	1752	1751	1750	1749	1748	1747	1746	1745	1744	1743	1742	1741	1740	1739	1738	1737	1736	1735	1734	1733	1732	1731	1730	1729	1728	1727	1726	1725	1724	1723	1722	1721	1720	1719	1718	1717	1716	1715	1714	1713	1712	1711	1710	1709	1708	1707	1706	1705	1704	1703	1702	1701	1700	1699	1698	1697	1696	1695	1694	1693	1692	1691	1690	1689	1688	1687	1686	1685	1684	1683	1682	1681	1680	1679	1678	1677	1676	1675	1674	1673	1672	1671	1670	1669	1668	1667	1666	1665	1664	1663	1662	1661	1660	1659	1658	1657	1656	1655	1654	1653	1652	1651	1650	1649	1648	1647	1646	1645	1644	1643	1642	1641	1640	1639	1638	1637	1636	1635	1634	1633	1632	1631	1630	1629	1628	1627	1626	1625	1624	1623	1622	1621	1620	1619	1618	1617	1616	1615	1614	1613	1612	1611	1610	1609	1608	1607	1606	1605	1604	1603	1602	1601	1600	1599	1598	1597	1596	1595	1594	1593	1592	1591	1590	1589	1588	1587	1586	1585	1584	1583	1582	1581	1580	1579	1578	1577	1576	1575	1574	1573	1572	1571	1570	1569	1568	1567	1566	1565	1564	1563	1562	1561	1560	1559	1558	1557	1556	1555	1554	1553	1552	1551	1550	1549	1548	1547	1546	1545	1544	1543	1542	1541	1540	1539	1538	1537	1536	1535	1534	1533	1532	1531	1530	1529	1528	1527	1526	1525	1524	1523	1522	1521	1520	1519	1518	1517	1516	1515	1514	1513	1512	1511	1510	1509	1508	1507	1506	1505	1504	1503	1502	1501	1500	1499	1498	1497	1496	1495	1494	1493	1492	1491	1490	1489	1488	1487	1486	1485	1484	1483	1482	1481	1480	1479	1478	1477	1476	1475	1474	1473	1472	1471	1470	1469	1468	1467	1466	1465	1464	1463	1462	1461	1460	1459	1458	1457	1456	1455	1454	1453	1452	1451	1450	1449	1448	1447	1446	1445	1444	1443	1442	1441	1440	1439	1438	1437	1436	1435	1434	1433	1432	1431	1430	1429	1428	1427	1426	1425	1424	1423	1422	1421	1420	1419	1418	1417	1416	1415	1414	1413	1412	1411	1410	1409	1408	1407	1406	1405	1404	1403	1402	1401	1400	1399	1398	1397	1396	1395	1394	1393	1392	1391	1390	1389	1388	1387	1386	1385	1384	1383	1382	1381	1380	1379	1378	1377	1376	1375	1374	1373	1372	1371	1370	1369	1368	1367	1366	1365	1364	1363	1362	1361	1360	1359	1358	1357	1356	1355	1354	1353	1352	1351	1350	1349	1348	1347	1346	1345	1344	1343	1342	1341	1340	1339	1338	1337	1336	1335	1334	1333	1332	1331	1330	1329	1328	1327	1326	1325	1324	1323	1322	1321	1320	1319	1318	1317	1316	1315	1314	1313	1312	1311	1310	1309	1308	1307	1306	1305	1304	1303	1302	1301	1300	1299	1298	1297	1296	1295	1294	1293	1292	1291	1290	1289	1288	1287	1286	1285	1284	1283	1282	1281	1280	1279	1278	1277	1276	1275	1274	1273	1272	1271	1270	1269	1268	1267	1266	1265	1264	1263	1262	1261	1260	1259	1258	1257	1256	1255	1254	1253	1252	1251	1250	1249	1248	1247	1246	1245	1244	1243	1242	1241	1240	1239	1238	1237	1236	1235	1234	1233	1232	1231	1230	1229	1228	1227	1226	1225	1224	1223	1222	1221	1220	1219	1218	1217	1216	1215	1214	1213	1212	1211	1210	1209	1208	1207	1206	1205	1204	1203	1202	1201	1200	1199	1198	1197	1196	1195	1194	1193	1192	1191	1190	1189	1188	1187	1186	1185	1184	1183	1182	1181	1180	1179	1178	1177	1176	1175	1174	1173	1172	1171	1170	1169	1168	1167	1166	1165	1164	1163	1162	1161	1160	1159	1158	1157	1156	1155	1154	1153	1152	1151	1150	1149	1148	1147	1146	1145	1144	1143	1142	1141	1140	1139	1138	1137	1136	1135	1134	1133	1132	1131	1130	1129	1128	1127	1126	1125	1124	1123	1122	1121	1120	1119	1118	1117	1116	1115	1114	1113	1112	1111	1110	1109	1108	1107	1106	1105	1104	1103	1102	1101	1100	1099	1098	1097	1096	1095	1094	1093	1092	1091	1090	1089	1088	1087	1086	1085	1084	1083	1082	1081	1080	1079	1078	1077	1076	1075	1074	1073	1072	1071	1070	1069	1068	1067	1066	1065	1064	1063	1062	1061	1060	1059	1058	1057	1056	1055	1054	1053	1052	1051	1050	1049	1048	1047	1046	1045	1044	1043	1042	1041	1040	1039	1038	1037	1036	1035	1034	1033	1032	1031	1030	1029	1028	1027	1026	1025	1024	1023	1022	1021	1020	1019	1018	1017	1016	1015	1014	1013	1012	1011	1010	1009	1008	1007	1006	1005	1004	1003	1002	1001	1000	999	998	997	996	995	994	993	992	991	990	989	988	987	986	985	984	983	982	981	980	979	978	977	976	975	974	973	972	971	970	969	968	967	966	965	964	963	962	961	960	959	958	957	956	955	954	953	952	951	950	949	948	947	946	945	944	943	942	941	940	939	938	937	936	935	934	933	932	931	930	929	928	927	926	925	924	923	922	921	920	919	918	917	916	915	914	913	912	911	910	909	908	907	906	905	904	903	902	901	900	899	898	897	896	895	894	893	892	891	890	889	888	887	886	885	884	883	882	881	880	879	878	877	876	875	874	873	872	871	870	869	868	867	866	865	864	863	862	861	860	859	858	857	856	855	854	853	852	851	850	849	848	847	846	845	844	843	842	841	840	839	838	837	836	835	834	833	832	831	830	829	828	827	826	825	824	823	822	821	820	819	818	817	816	815	814	813	812	811	810	809	808	807	806	805	804	803	802	801	800	799	798	797	796	795	794	793	792	791	790	789	788	787	786	785	784	783	782	781	780	779	778	777	776	775	774	773	772	771	770	769	768	767	766	765	764	763	762	761	760	759	758	757	756	755	754	753	752	751	750	749	748	747	746	745	744	743	742	741	740	739	738	737	736	735	734	733	732	731	730	729	728	727	726	725	724	723	722	721	720	719	718	717	716	715	714	713	712	711	710	709	708	707	706	705	704	703	702	701	700	699	698	697	696	695	694	693	692	691	690	689	688	687	686	685	684	683	682	681	680	679	678	677	676	675	674	673	672	671	670	669	668	667	666	665	664	663	662	661	660	659	658	657	656	655	654	653	652	651	650	649	648	647	646	645	644	643	642	641	640	639	638	637	636	635	634	633	632	631	630	629	628	627	626	625	624	623	622	621	620	619	618	617	616	615	614	613	612	611	610	609	608	607	606	605	604	603	602	601	60
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	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	191
--	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	-----

Consolidated									
Eliminations and Reclassifications									
Assets									
Current assets									
Cash and cash equivalents									
Client accounts receivable, net									
Manufacturer accounts receivable, net									
Prepaid expenses and other current assets									
Total current assets									
Property and equipment, net									
Investment in subsidiaries									
Note receivable									
Receivables and other assets									
Deferred tax assets, net									
Intangible assets, net									
Goodwill									
Total assets									
Liabilities and Equity (Deficit)									
Current liabilities									
Trade accounts payable									
Claims payable, net									
Client rebates and guarantees payable, net									
Income tax payable									
Accrued expenses									
Notes payable, current portion									
Other liabilities, current portion									
Total current liabilities									
Notes payable, net, non-current portion									
Deferred tax liabilities									
Other liabilities, non-current portion									
Total liabilities									
Equity (deficit)									
Common stock									
Additional paid in capital									
Retained earnings (accumulated deficit)									
Accumulated other comprehensive loss									
Total equity (deficit)									
Total liabilities and equity (deficit)									

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1899	1898	1897	1896	1895	1894	1893	1892	1891	1890	1889	1888	1887	1886	1885	1884	1883	1882	1881	1880	1879	1878	1877	1876	1875	1874	1873	1872	1871	1870	1869	1868	1867	1866	1865	1864	1863	1862	1861	1860	1859	1858	1857	1856	1855	1854	1853	1852	1851	1850	1849	1848	1847	1846	1845	1844	1843	1842	1841	1840	1839	1838	1837	1836	1835	1834	1833	1832	1831	1830	1829	1828	1827	1826	1825	1824	1823	1822	1821	1820	1819	1818	1817	1816	1815	1814	1813	1812	1811	1810	1809	1808	1807	1806	1805	1804	1803	1802	1801	1800	1799	1798	1797	1796	1795	1794	1793	1792	1791	1790	1789	1788	1787	1786	1785	1784	1783	1782	1781	1780	1779	1778	1777	1776	1775	1774	1773	1772	1771	1770	1769	1768	1767	1766	1765	1764	1763	1762	1761	1760	1759	1758	1757	1756	1755	1754	1753	1752	1751	1750	1749	1748	1747	1746	1745	1744	1743	1742	1741	1740	1739	1738	1737	1736	1735	1734	1733	1732	1731	1730	1729	1728	1727	1726	1725	1724	1723	1722	1721	1720	1719	1718	1717	1716	1715	1714	1713	1712	1711	1710	1709	1708	1707	1706	1705	1704	1703	1702	1701	1700	1699	1698	1697	1696	1695	1694	1693	1692	1691	1690	1689	1688	1687	1686	1685	1684	1683	1682	1681	1680	1679	1678	1677	1676	1675	1674	1673	1672	1671	1670	1669	1668	1667	1666	1665	1664	1663	1662	1661	1660	1659	1658	1657	1656	1655	1654	1653	1652	1651	1650	1649	1648	1647	1646	1645	1644	1643	1642	1641	1640	1639	1638	1637	1636	1635	1634	1633	1632	1631	1630	1629	1628	1627	1626	1625	1624	1623	1622	1621	1620	1619	1618	1617	1616	1615	1614	1613	1612	1611	1610	1609	1608	1607	1606	1605	1604	1603	1602	1601	1600	1599	1598	1597	1596	1595	1594	1593	1592	1591	1590	1589	1588	1587	1586	1585	1584	1583	1582	1581	1580	1579	1578	1577	1576	1575	1574	1573	1572	1571	1570	1569	1568	1567	1566	1565	1564	1563	1562	1561	1560	1559	1558	1557	1556	1555	1554	1553	1552	1551	1550	1549	1548	1547	1546	1545	1544	1543	1542	1541	1540	1539	1538	1537	1536	1535	1534	1533	1532	1531	1530	1529	1528	1527	1526	1525	1524	1523	1522	1521	1520	1519	1518	1517	1516	1515	1514	1513	1512	1511	1510	1509	1508	1507	1506	1505	1504	1503	1502	1501	1500	1499	1498	1497	1496	1495	1494	1493	1492	1491	1490	1489	1488	1487	1486	1485	1484	1483	1482	1481	1480	1479	1478	1477	1476	1475	1474	1473	1472	1471	1470	1469	1468	1467	1466	1465	1464	1463	1462	1461	1460	1459	1458	1457	1456	1455	1454	1453	1452	1451	1450	1449	1448	1447	1446	1445	1444	1443	1442	1441	1440	1439	1438	1437	1436	1435	1434	1433	1432	1431	1430	1429	1428	1427	1426	1425	1424	1423	1422	1421	1420	1419	1418	1417	1416	1415	1414	1413	1412	1411	1410	1409	1408	1407	1406	1405	1404	1403	1402	1401	1400	1399	1398	1397	1396	1395	1394	1393	1392	1391	1390	1389	1388	1387	1386	1385	1384	1383	1382	1381	1380	1379	1378	1377	1376	1375	1374	1373	1372	1371	1370	1369	1368	1367	1366	1365	1364	1363	1362	1361	1360	1359	1358	1357	1356	1355	1354	1353	1352	1351	1350	1349	1348	1347	1346	1345	1344	1343	1342	1341	1340	1339	1338	1337	1336	1335	1334	1333	1332	1331	1330	1329	1328	1327	1326	1325	1324	1323	1322	1321	1320	1319	1318	1317	1316	1315	1314	1313	1312	1311	1310	1309	1308	1307	1306	1305	1304	1303	1302	1301	1300	1299	1298	1297	1296	1295	1294	1293	1292	1291	1290	1289	1288	1287	1286	1285	1284	1283	1282	1281	1280	1279	1278	1277	1276	1275	1274	1273	1272	1271	1270	1269	1268	1267	1266	1265	1264	1263	1262	1261	1260	1259	1258	1257	1256	1255	1254	1253	1252	1251	1250	1249	1248	1247	1246	1245	1244	1243	1242	1241	1240	1239	1238	1237	1236	1235	1234	1233	1232	1231	1230	1229	1228	1227	1226	1225	1224	1223	1222	1221	1220	1219	1218	1217	1216	1215	1214	1213	1212	1211	1210	1209	1208	1207	1206	1205	1204	1203	1202	1201	1200	1199	1198	1197	1196	1195	1194	1193	1192	1191	1190	1189	1188	1187	1186	1185	1184	1183	1182	1181	1180	1179	1178	1177	1176	1175	1174	1173	1172	1171	1170	1169	1168	1167	1166	1165	1164	1163	1162	1161	1160	1159	1158	1157	1156	1155	1154	1153	1152	1151	1150	1149	1148	1147	1146	1145	1144	1143	1142	1141	1140	1139	1138	1137	1136	1135	1134	1133	1132	1131	1130	1129	1128	1127	1126	1125	1124	1123	1122	1121	1120	1119	1118	1117	1116	1115	1114	1113	1112	1111	1110	1109	1108	1107	1106	1105	1104	1103	1102	1101	1100	1099	1098	1097	1096	1095	1094	1093	1092	1091	1090	1089	1088	1087	1086	1085	1084	1083	1082	1081	1080	1079	1078	1077	1076	1075	1074	1073	1072	1071	1070	1069	1068	1067	1066	1065	1064	1063	1062	1061	1060	1059	1058	1057	1056	1055	1054	1053	1052	1051	1050	1049	1048	1047	1046	1045	1044	1043	1042	1041	1040	1039	1038	1037	1036	1035	1034	1033	1032	1031	1030	1029	1028	1027	1026	1025	1024	1023	1022	1021	1020	1019	1018	1017	1016	1015	1014	1013	1012	1011	1010	1009	1008	1007	1006	1005	1004	1003	1002	1001	1000	999	998	997	996	995	994	993	992	991	990	989	988	987	986	985	984	983	982	981	980	979	978	977	976	975	974	973	972	971	970	969	968	967	966	965	964	963	962	961	960	959	958	957	956	955	954	953	952	951	950	949	948	947	946	945	944	943	942	941	940	939	938	937	936	935	934	933	932	931	930	929	928	927	926	925	924	923	922	921	920	919	918	917	916	915	914	913	912	911	910	909	908	907	906	905	904	903	902	901	900	899	898	897	896	895	894	893	892	891	890	889	888	887	886	885	884	883	882	881	880	879	878	877	876	875	874	873	872	871	870	869	868	867	866	865	864	863	862	861	860	859	858	857	856	855	854	853	852	851	850	849	848	847	846	845	844	843	842	841	840	839	838	837	836	835	834	833	832	831	830	829	828	827	826	825	824	823	822	821	820	819	818	817	816	815	814	813	812	811	810	809	808	807	806	805	804	803	802	801	800	799	798	797	796	795	794	793	792	791	790	789	788	787	786	785	784	783	782	781	780	779	778	777	776	775	774	773	772	771	770	769	768	767	766	765	764	763	762	761	760	759	758	757	756	755	754	753	752	751	750	749	748	747	746	745	744	743	742	741	740	739	738	737	736	735	734	733	732	731	730	729	728	727	726	725	724	723	722	721	720	719	718	717	716	715	714	713	712	711	710	709	708	707	706	705	704	703	702	701	700	699	698	697	696	695	694	693	692	691	690	689	688	687	686	685	684	683	682	681	680	679	678	677	676	675	674	673	672	671	670	669	668	667	666	665	664	663	662	661	660	659	658	657	656	655	654	653	652	651	650	649	648	647	646	645	644	643	642	641	640	639	638	637	636	635	634	633	632	631	630	629	628	627	626	625	624	623	622	621	620	619	618	617	616	615	614	613	612	611	610	609	608	607	606	605	604
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	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1899	1898	1897	1896	1895	1894	1893	1892	1891	1890	1889	1888	1887	1886	1885	1884	1883	1882	1881	1880	1879	1878	1877	1876	1875	1874	1873	1872	1871	1870	1869	1868	1867	1866	1865	1864	1863	1862	1861	1860	1859	1858	1857	1856	1855	1854	1853	1852	1851	1850	1849	1848	1847	1846	1845	1844	1843	1842	1841	1840	1839	1838	1837	1836	1835	1834	1833	1832	1831	1830	1829	1828	1827	1826	1825	1824	1823	1822	1821	1820	1819	1818	1817	1816	1815	1814	1813	1812	1811	1810	1809	1808	1807	1806	1805	1804	1803	1802	1801	1800	1799	1798	1797	1796	1795	1794	1793	1792	1791	1790	1789	1788	1787	1786	1785	1784	1783	1782	1781	1780	1779	1778	1777	1776	1775	1774	1773	1772	1771	1770	1769	1768	1767	1766	1765	1764	1763	1762	1761	1760	1759	1758	1757	1756	1755	1754	1753	1752	1751	1750	1749	1748	1747	1746	1745	1744	1743	1742	1741	1740	1739	1738	1737	1736	1735	1734	1733	1732	1731	1730	1729	1728	1727	1726	1725	1724	1723	1722	1721	1720	1719	1718	1717	1716	1715	1714	1713	1712	1711	1710	1709	1708	1707	1706	1705	1704	1703	1702	1701	1700	1699	1698	1697	1696	1695	1694	1693	1692	1691	1690	1689	1688	1687	1686	1685	1684	1683	1682	1681	1680	1679	1678	1677	1676	1675	1674	1673	1672	1671	1670	1669	1668	1667	1666	1665	1664	1663	1662	1661	1660	1659	1658	1657	1656	1655	1654	1653	1652	1651	1650	1649	1648	1647	1646	1645	1644	1643	1642	1641	1640	1639	1638	1637	1636	1635	1634	1633	1632	1631	1630	1629	1628	1627	1626	1625	1624	1623	1622	1621	1620	1619	1618	1617	1616	1615	1614	1613	1612	1611	1610	1609	1608	1607	1606	1605	1604	1603	1602	1601	1600	1599	1598	1597	1596	1595	1594	1593	1592	1591	1590	1589	1588	1587	1586	1585	1584	1583	1582	1581	1580	1579	1578	1577	1576	1575	1574	1573	1572	1571	1570	1569	1568	1567	1566	1565	1564	1563	1562	1561	1560	1559	1558	1557	1556	1555	1554	1553	1552	1551	1550	1549	1548	1547	1546	1545	1544	1543	1542	1541	1540	1539	1538	1537	1536	1535	1534	1533	1532	1531	1530	1529	1528	1527	1526	1525	1524	1523	1522	1521	1520	1519	1518	1517	1516	1515	1514	1513	1512	1511	1510	1509	1508	1507	1506	1505	1504	1503	1502	1501	1500	1499	1498	1497	1496	1495	1494	1493	1492	1491	1490	1489	1488	1487	1486	1485	1484	1483	1482	1481	1480	1479	1478	1477	1476	1475	1474	1473	1472	1471	1470	1469	1468	1467	1466	1465	1464	1463	1462	1461	1460	1459	1458	1457	1456	1455	1454	1453	1452	1451	1450	1449	1448	1447	1446	1445	1444	1443	1442	1441	1440	1439	1438	1437	1436	1435	1434	1433	1432	1431	1430	1429	1428	1427	1426	1425	1424	1423	1422	1421	1420	1419	1418	1417	1416	1415	1414	1413	1412	1411	1410	1409	1408	1407	1406	1405	1404	1403	1402	1401	1400	1399	1398	1397	1396	1395	1394	1393	1392	1391	1390	1389	1388	1387	1386	1385	1384	1383	1382	1381	1380	1379	1378	1377	1376	1375	1374	1373	1372	1371	1370	1369	1368	1367	1366	1365	1364	1363	1362	1361	1360	1359	1358	1357	1356	1355	1354	1353	1352	1351	1350	1349	1348	1347	1346	1345	1344	1343	1342	1341	1340	1339	1338	1337	1336	1335	1334	1333	1332	1331	1330	1329	1328	1327	1326	1325	1324	1323	1322	1321	1320	1319	1318	1317	1316	1315	1314	1313	1312	1311	1310	1309	1308	1307	1306	1305	1304	1303	1302	1301	1300	1299	1298	1297	1296	1295	1294	1293	1292	1291	1290	1289	1288	1287	1286	1285	1284	1283	1282	1281	1280	1279	1278	1277	1276	1275	1274	1273	1272	1271	1270	1269	1268	1267	1266	1265	1264	1263	1262	1261	1260	1259	1258	1257	1256	1255	1254	1253	1252	1251	1250	1249	1248	1247	1246	1245	1244	1243	1242	1241	1240	1239	1238	1237	1236	1235	1234	1233	1232	1231	1230	1229	1228	1227	1226	1225	1224	1223	1222	1221	1220	1219	1218	1217	1216	1215	1214	1213	1212	1211	1210	1209	1208	1207	1206	1205	1204	1203	1202	1201	1200	1199	1198	1197	1196	1195	1194	1193	1192	1191	1190	1189	1188	1187	1186	1185	1184	1183	1182	1181	1180	1179	1178	1177	1176	1175	1174	1173	1172	1171	1170	1169	1168	1167	1166	1165	1164	1163	1162	1161	1160	1159	1158	1157	1156	1155	1154	1153	1152	1151	1150	1149	1148	1147	1146	1145	1144	1143	1142	1141	1140	1139	1138	1137	1136	1135	1134	1133	1132	1131	1130	1129	1128	1127	1126	1125	1124	1123	1122	1121	1120	1119	1118	1117	1116	1115	1114	1113	1112	1111	1110	1109	1108	1107	1106	1105	1104	1103	1102	1101	1100	1099	1098	1097	1096	1095	1094	1093	1092	1091	1090	1089	1088	1087	1086	1085	1084	1083	1082	1081	1080	1079	1078	1077	1076	1075	1074	1073	1072	1071	1070	1069	1068	1067	1066	1065	1064	1063	1062	1061	1060	1059	1058	1057	1056	1055	1054	1053	1052	1051	1050	1049	1048	1047	1046	1045	1044	1043	1042	1041	1040	1039	1038	1037	1036	1035	1034	1033	1032	1031	1030	1029	1028	1027	1026	1025	1024	1023	1022	1021	1020	1019	1018	1017	1016	1015	1014	1013	1012	1011	1010	1009	1008	1007	1006	1005	1004	1003	1002	1001	1000	999	998	997	996	995	994	993	992	991	990	989	988	987	986	985	984	983	982	981	980	979	978	977	976	975	974	973	972	971	970	969	968	967	966	965	964	963	962	961	960	959	958	957	956	955	954	953	952	951	950	949	948	947	946	945	944	943	942	941	940	939	938	937	936	935	934	933	932	931	930	929	928	927	926	925	924	923	922	921	920	919	918	917	916	915	914	913	912	911	910	909	908	907	906	905	904	903	902	901	900	899	898	897	896	895	894	893	892	891	890	889	888	887	886	885	884	883	882	881	880	879	878	877	876	875	874	873	872	871	870	869	868	867	866	865	864	863	862	861	860	859	858	857	856	855	854	853	852	851	850	849	848	847	846	845	844	843	842	841	840	839	838	837	836	835	834	833	832	831	830	829	828	827	826	825	824	823	822	821	820	819	818	817	816	815	814	813	812	811	810	809	808	807	806	805	804	803	802	801	800	799	798	797	796	795	794	793	792	791	790	789	788	787	786	785	784	783	782	781	780	779	778	777	776	775	774	773	772	771	770	769	768	767	766	765	764	763	762	761	760	759	758	757	756	755	754	753	752	751	750	749	748	747	746	745	744	743	742	741	740	739	738	737	736	735	734	733	732	731	730	729	728	727	726	725	724	723	722	721	720	719	718	717	716	715	714	713	712	711	710	709	708	707	706	705	704	703	702	701	700	699	698	697	696	695	694	693	692	691	690	689	688	687	686	685	684	683	682	681	680	679	678	677	676	675	674	673	672	671	670	669	668	667	666	665	664	663	662	661	660	659	658	657	656	655	654	653	652	651	650	649	648	647	646	645	644	643	642	641	640	639	638	637	636	635	634	633	632	631	630	629	628	627	626	625	624	623	622	621	620	619	618	617	616	615	614	613	612	611	610	609	608	607	606	605	604	603	602	601	60
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