Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2012

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
ESET LLC 401(K) PROFIT SHARING PLAN & TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2006

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)

ESET LLC

610 WEST ASH ST SUITE 1700
SAN DIEGO, CA 92101

2b Employer Identification Number (EIN)
33-0876139

2c Sponsor's telephone number
619-876-5400

2d Business code (see instructions)
541990

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/11/2013	ESET LLC
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)

Preparer's telephone number (optional)

3a Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name
ESET LLC

4b EIN
33-0876139

4c PN
001

5	Total number of participants at the beginning of the plan year	**5**	218
6	Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a	Active participants	**6a**	170
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	58
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	228
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	228
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	197
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

9a Plan funding arrangement (check all that apply)

(1)	[ ]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)	[ ]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1)	[X]	**R** (Retirement Plan Information)
(2)	[ ]	**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)	[ ]	**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1)	[X]		**H** (Financial Information)
(2)	[ ]		**I** (Financial Information – Small Plan)
(3)	[ ]	0	**A** (Insurance Information)
(4)	[X]		**C** (Service Provider Information)
(5)	[X]		**D** (DFE/Participating Plan Information)
(6)	[ ]		**G** (Financial Transaction Schedules)

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2012** **This Form is Open to Public Inspection.**

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
ESET LLC 401(K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ESET LLC

D Employer Identification Number (EIN)
33-0876139

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . [X] Yes [ ] No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

PAYCHEX SECURITIES CORPORATION

16-1486352

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

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

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

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

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

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

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

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

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

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

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

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

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

UBS FINANCIAL SERVICES

1000 HARBOR BLVD
5TH FLOOR
WEEAWKEN, NJ 07086

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26	ADVISOR	12931	Yes [ ] No [X]	Yes [ ] No [X]		Yes [ ] No [X]

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2012

This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
ESET LLC 401(K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
ESET LLC

D Employer Identification Number (EIN)
33-0876139

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: FEDERATED CAPITAL PRESERVATION INST

b Name of sponsor of entity listed in (a): FEDERATED INVESTORS TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
22-2712853-000	C	400371

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
ESET LLC 401(K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ESET LLC

D Employer Identification Number (EIN)
33-0876139

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	279084	0
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	64768	102766
(9) Value of interest in common/collective trusts	1c(9)	0	400371
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	3664849	4536055
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	4008701	5039192
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	4008701	5039192

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	477011	
	(B) Participants	2a(1)(B)	775052	
	(C) Others (including rollovers)	2a(1)(C)	76449	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1328512
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	3777	
	(F) Other	2b(1)(F)	4797	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		8574
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	120526	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		120526
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		366799
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		1824411
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	735583	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		735583
f Corrective distributions (see instructions)	2f		40610
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	1066	
(3) Investment advisory and management fees	2i(3)	15231	
(4) Other	2i(4)	1430	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		17727
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		793920
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1030491
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

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

(1) Name: LAVINE, LOFGREN, MORRIS & ENGELBERG **(2)** EIN: 33-0690020

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ **Yes** ☒ **No**

If "Yes," enter the amount of any plan assets that reverted to the employer this year **Amount:**

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

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

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2012

This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
ESET LLC 401(K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ESET LLC

D Employer Identification Number (EIN)
33-0876139

Part I Distributions

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

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

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

EIN(s): 16-1470238

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

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

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☒ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a	The current year	**14a**	
b	The plan year immediately preceding the current plan year	**14b**	
c	The second preceding plan year	**14c**	

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

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

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

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

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

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

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

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST

INDEPENDENT AUDITORS' REPORT, FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE

December 31, 2012

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST

Table of Contents

INDEPENDENT AUDITORS' REPORT ..... 1 – 2

FINANCIAL STATEMENTS:

Statements of Net Assets Available for Benefits
as of December 31, 2012 and 2011 – Modified Cash Basis 3

Statement of Changes in Net Assets Available for Benefits
for the year ended December 31, 2012 - Modified Cash Basis 4

Notes to Financial Statements ..... 5 – 13

SUPPLEMENTAL SCHEDULE:

Schedule H, Part IV, Line 4i – Schedule of Assets Held for Investment
Purposes at End of Year 15

LAVINE, LOFGREN, MORRIS & ENGELBERG, LLP
CERTIFIED PUBLIC ACCOUNTANTS

4180 LA JOLLA VILLAGE DRIVE
SUITE 300
LA JOLLA
CALIFORNIA
92037

PHONE (858) 455-1200
FAX (858) 455-0898
WEB SITE www.llme.com

An Independent Member of
B K R International

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of the
ESET LLC 401(k) Profit Sharing Plan and Trust
San Diego, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of ESET LLC 401(k) Profit Sharing Plan and Trust (the "Plan"), which comprise the statements of net assets available for benefits – modified cash basis as of December 31, 2012 and 2011, and the related statement of changes in net assets available for benefits – modified cash basis for the year ended December 31, 2012, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Plan management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting our audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Mid Atlantic Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the custodian as of December 31, 2012 and 2011, and for the year ended December 31, 2012, that the information provided to the Plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Basis of Accounting

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

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule – modified cash basis, which is the responsibility of Plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedule – modified cash basis referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Lavine, Lofgren, Morris & Engelberg, LLP

La Jolla, California
September 24, 2013

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST

Statements of Net Assets Available for Benefits – Modified Cash Basis
As of December 31, 2012 and 2011

	2012	2011
ASSETS		
Investments, at fair value:		
Mutual funds	$ 4,536,055	$ 3,664,849
Common/collective trust	407,426	-
Money market fund	-	279,084
Total investments	4,943,481	3,943,933
Notes receivable from participants	102,766	64,768
Total assets	5,046,247	4,008,701
LIABILITIES	-	-
Net assets reflecting investments at fair value	5,046,247	4,008,701
Adjustment from fair value to contract value for fully benefit-responsive investment contract	(7,055)	-
NET ASSETS AVAILABLE FOR BENEFITS	$ 5,039,192	$ 4,008,701

See accompanying notes to financial statements.

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST

Statement of Changes in Net Assets Available for Benefits – Modified Cash Basis
For the Year Ended December 31, 2012

Additions to net assets attributed to:		
Investment income:		
Net realized and unrealized appreciation in fair value of investments	$	487,325
Interest income from common/collective trust		4,797
Net investment income		492,122
Interest income on notes receivable from participants		3,777
Contributions:		
Participant - current		775,052
Participant - rollover		76,449
Employer matching		474,644
Employer qualified non-elective contributions		2,367
Total contributions		1,328,512
Total additions		1,824,411
Deductions from net assets attributed to:		
Benefits paid to participants, including rollover distributions		735,583
Corrective distributions		40,610
Administrative fees		17,727
Total deductions		793,920
Net increase		1,030,491
Net assets available for benefits:		
Beginning of year		4,008,701
End of year	$	5,039,192

See accompanying notes to financial statements.

NOTE 1. DESCRIPTION OF PLAN

The ESET LLC 401(k) Profit Sharing Plan and Trust (the "Plan") is a defined contribution plan established in 2006. The Plan is sponsored by ESET LLC (the "Company") to allow eligible employees of the Company to adopt a regular program of savings for retirement.

The Plan is subject to the requirements of the Employee Retirement Income Security Act of 1974 ("ERISA"). Significant elements of the Plan are summarized below. Participants should refer to the Plan agreement, as amended, for a more complete description of the Plan's provisions.

Eligibility

For participant contributions and employer matching contributions, employees are eligible to participate and enroll in the Plan if they are at least eighteen years of age and have completed two consecutive months of service. For employer profit sharing contributions, employees are eligible to participate if they are at least eighteen years of age and have completed one year of service. Certain employees are not eligible to participate in the Plan including employees covered by a collective bargaining agreement, nonresident aliens who received no U.S. sourced income and those who became employees as a result of a merger or acquisition for a specified period defined in the Plan document.

Participant Contributions

Prior to January 1, 2012, participants were able to contribute up to 75% of pretax eligible compensation in 1% increments as defined by the Plan. Effective January 1, 2012, the Plan was amended such that participants may contribute up to 90% of their eligible compensation from their pretax and/or after-tax amounts (designed as "Roth" contributions) in 1% increments as defined by the Plan. Employees who are age 50 or older can elect to defer additional amounts (called "catch-up contributions") to the Plan. All participant contributions are subject to limitations imposed by the Internal Revenue Code ("IRC"). Participants may also contribute amounts representing rollover distributions from other qualified sources. Effective January 1, 2012, the Plan permits rollovers of "Roth" contributions from other qualified sources.

Employer Contributions

Prior to January 1, 2012, the Company made matching contributions equal to 100% of an employee's deferral contribution, up to a maximum of 4% of the employee's eligible compensation, determined each payroll period. Effective January 1, 2012, the Plan was amended to operate as a safe harbor plan such that the provisions of the safe harbor plan replaced the aforementioned employer matching contributions. For the year ending December 31, 2012, the Company made safe harbor matching contributions equal to 100% of an employee's deferral contribution, up to a maximum of 4% of the employee's eligible compensation, determined each payroll period. For the year ended December 31, 2012, the safe harbor matching contributions totaled $474,644.

Additionally, the Plan allows the Company to make discretionary profit-sharing contributions allocated pro-rata to qualifying participants, as defined, based on their compensation to total compensation. During the year ended December 31, 2012, the Company made no profit-sharing contributions.

NOTE 1. DESCRIPTION OF PLAN (Continued)

Participant Accounts

Each participant's account is credited with the participant's contributions, the employer contributions and allocations of Plan earnings and losses and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined.

Investment Options

Upon enrollment into the Plan, participants direct their participant account to any or all of the investment options offered by the Plan. Subsequently, participants may change their allocations and transfer account balances among the investment options offered by the Plan.

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Prior to January 1, 2012, vesting in employer contributions was 100% following three years of credited service wherein the participant was credited with at least 1,000 hours of service during a Plan year, as defined by the Plan. Effective January 1, 2012, all employer matching contributions are fully vested. Participants continue to vest in profit-sharing contributions after three years of credited service. An employee becomes fully vested in the event of death, disability or upon reaching normal retirement (age 65).

Forfeitures

Forfeitures of employer contributions are to be used to reduce employer contributions or allocated to participants' accounts. During 2012, the forfeiture account was credited with $400 of investment earnings, and no amounts were allocated to employees or used to reduce employer contributions. At December 31, 2012 and 2011, the balance of forfeited, nonvested funds available for future use was $26,064 and $25,664, respectively. As of December 31, 2012, forfeitures were invested in the Federated Capital Preservation Fund.

Notes Receivable from Participants (Participant Loans)

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. Such loans are secured by the vested balance in the participant's account and bear interest at a rate of 1% in excess of the prime rate published in the *Wall Street Journal*. Principal and interest on loans are paid regularly through payroll deductions. Outstanding loans become due and payable upon a participant's termination of employment with the Company. As of December 31, 2012, the interest rate on outstanding notes receivable from participants was 4.25%.

Payment of Benefits

Upon disability, death, termination, normal retirement, and/or attaining age 59½, participants may elect to receive a distribution of their account in a lump sum, partial payments, or in installment payments, or defer distribution if their vested account balance exceeds $5,000. Initial distributions must begin no later than the year following the year in which the participant attains the age of 70½ or retires, whichever is later. The Plan does not allow for hardship distributions.

NOTE 1. DESCRIPTION OF PLAN (Continued)

Upon employment termination, if a participant's vested account balance is between $1,000 and $5,000, and if the participant has not elected to receive a cash distribution or have the balance rolled over into an individual retirement account ("IRA") of his/her choosing, the Plan may transfer the participant's account balance into an IRA. Also at its discretion, the Plan may elect to distribute vested account balances of less than $1,000.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to provision of ERISA. In the event of Plan termination, participants would become 100% vested in their accounts.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Plan maintains its books and financial records using the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this method, contributions and revenues are recognized when received, rather than when earned, and expenses and excess contributions are recorded when paid, not when incurred.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. During 2012, the Plan invested in an investment contract through a common/collective trust that is fully benefit-responsive. Therefore, the December 31, 2012 statement of net assets available for benefits presents the fair value of the investments in the common/collective trust as well as the adjustment of the investment in the common/collective trust from fair value to contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires Plan management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes in net assets available for benefits. Actual results could differ from those estimates.

Investment Risk

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

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investment Valuation and Income Recognition

Investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (see Note 5 for discussion of fair value measurements).

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

Administrative Expenses

The Plan's administrative expenses are generally paid by the Company. These expenses include, but are not limited to, custodian, trustee, legal, and accounting expenses. Participants are responsible for all loan-related and distribution-related expenses.

Payment of Benefits

Benefits are recorded when paid.

Notes Receivable from Participants (Participant Loans)

Notes receivable from participants are measured at their unpaid principal balance. Related fees are recorded as administrative expenses, charged to participant accounts and expensed when they are paid. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Subsequent Events

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

NOTE 3. INFORMATION CERTIFIED BY THE CUSTODIAN

All investment information disclosed in the accompanying financial statements and supplemental schedule, including investments held at December 31, 2012 and 2011, interest income from common/collective trust, and net realized and unrealized appreciation in fair value of investments for the year ended December 31, 2012, was obtained or derived from information provided to the Plan administrator and certified as complete and accurate by Mid Atlantic Trust Company, the custodian of the Plan.

NOTE 4. INVESTMENTS

The Plan's investments were held by the custodian of the Plan, Mid Atlantic Trust Company, as of December 31, 2012 and 2011. All investments are participant-directed. The following investments represent 5% or more of the Plan's net assets as of December 31:

	2012	2011
Mutual Funds:		
BlackRock Global Allocation Instl	$ 1,359,711	*
Ivy Asset Strategy I	572,802	*
Oppenheimer Developing Markets Y	258,994	*
BlackRock Global Allocation A	*	$ 1,100,550
Ivy Asset Strategy A	*	473,313
Vanguard Prime Money Market Fund	*	279,084
Invesco Real Estate A	*	204,600
Prudential Jennison Natural Resources A	*	201,623
Common/Collective Trust:		
Federated Capital Preservation at contract value (fair value at $407,426)	400,371	*

*Investment is less than 5% of Plan assets or not an investment option as of the date indicated.

NOTE 5. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ("FASB") *Accounting Standards Codification* ("ASC") 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 – Inputs are unadjusted, quoted market prices in active markets for identical assets or liabilities at the measurement date.

Level 2 – Inputs are either directly or indirectly observable for the asset or liability through correlation with related market data at the measurement date and for the duration of the instrument's anticipated life. Inputs include, for example, quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; or inputs that are derived principally from or corroborated by observable market data by correlation or other means.

NOTE 5. FAIR VALUE MEASUREMENTS (Continued)

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

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies used for investments measured at fair value at December 31, 2012 and 2011:

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

Common/Collective Trust: This investment is comprised of cash equivalents and guaranteed investment contracts ("GIC") including traditional, separate and synthetic investment contracts. Fair value of separate traditional GICs are based on the present value of expected cash flows, discounted by current market interest rates for like-duration/quality investments. Fair values of separate and synthetic GICs are based on the fair value of the securities underlying each GIC, which comprise primarily over-the-counter market securities such as fixed-income instruments with maturities over 90 days valued using price evaluations provided by a pricing service, and open-end mutual funds. Additionally, each of the separate and synthetic GIC has a wrap contract which provides a minimum guaranteed rate of return and is calculated using the contract value of the GIC as of the balance sheet date.

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

NOTE 5. FAIR VALUE MEASUREMENTS (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2012 and 2011:

	December 31, 2012			
	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Allocation	$ 1,932,534	$ -	$ -	$ 1,932,534
Emerging Market Equity	588,796	-	-	588,796
Large-Cap Equity	563,628	-	-	563,628
Intermediate Fixed Income	264,343	-	-	264,343
Real Estate	218,045	-	-	218,045
International Fixed Income	203,531	-	-	203,531
Commodities	191,132	-	-	191,132
Developed International Equity	159,567	-	-	159,567
Small-Cap Equity	97,114	-	-	97,114
Mid-Cap Equity	34,732	-	-	34,732
Other/Specialty	282,633	-	-	282,633
Common/Collective Trust	-	407,426	-	407,426
Total investments at fair value	$ 4,536,055	$ 407,426	$ -	$ 4,943,481

	December 31, 2011			
	Level 1	Level 2	Level 3	Total
Money Market Fund	$ 279,084	$ -	$ -	$ 279,084
Mutual Funds:				
Allocation	1,573,863	-	-	1,573,863
Emerging Market Equity	505,829	-	-	505,829
Large-Cap Equity	362,911	-	-	362,911
Intermediate Fixed Income	259,415	-	-	259,415
Global Real Estate	204,600	-	-	204,600
Commodities	201,623	-	-	201,623
International Fixed Income	141,181	-	-	141,181
Developed International Equity	133,510	-	-	133,510
Small Blend	54,608	-	-	54,608
Large Blend	32,288	-	-	32,288
Mid-Cap Blend	17,904	-	-	17,904
Financial	1,559	-	-	1,559
Other/Specialty	175,558	-	-	175,558
Total investments at fair value	$ 3,943,933	$ -	$ -	$ 3,943,933

NOTE 6. RELATED PARTY TRANSACTIONS

The Company provides administrative services for the Plan at no cost to the Plan. Substantially all of the Plan's operating expenses are paid by the Company. These transactions qualify as party-in-interest transactions.

NOTE 7. CORRECTIVE DISTRIBUTIONS

To meet certain nondiscrimination tests for the year ended December 31, 2011, $40,610 was returned to certain participants in 2012. This amount is presented in the statement of changes in net assets available for benefits as corrective distributions.

NOTE 8. TAX STATUS

The Company has adopted a prototype plan and relies upon the prototype plan's opinion letter from the Internal Revenue Service ("IRS"), which stated that the plan and related trust are designed in accordance with applicable section of the IRC. The Company has not applied for a determination letter from the IRS specific to the Plan. The Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the accompanying financial statements.

The modified cash basis of accounting requires Plan management to evaluate tax positions taken by the Plan if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2009.

NOTE 9. SELF-CORRECTION OF OPERATIONAL FAILURES

During 2011, the Company identified operational failures relating to certain compensation improperly excluded from the calculation of participant deferral and related employer matching contributions for the 2010 plan year. The Company and the Plan administrator have corrected the issue under the IRS Employee Plans Compliance Resolution System's Self-Correction Program. In 2012, the Company remitted to the Plan $2,006, representing 50% of the missed participant deferrals, $312, representing 100% of the missed employer matching contributions, and $74, representing related lost earnings, on behalf of the affected participants. The missed participant deferrals and missed employer matching contributions are included in employer qualified non-elective contributions in the accompanying statement of changes in net assets available for benefits.

NOTE 9. SELF-CORRECTION OF OPERATIONAL FAILURES (Continued)

During 2012, the Company identified operational failures relating to certain compensation improperly excluded from the calculation of participant deferral and related employer matching contributions for the 2011 plan year. The Company and the Plan administrator have corrected the issue under the IRS Employee Plans Compliance Resolution System's Self-Correction Program. In 2012, the Company remitted to the Plan $49, representing 50% of the missed participant deferrals, and $43, representing 100% of the missed employer matching contributions and $10, representing related lost earnings, on behalf of the affected participants. The missed participant deferrals and missed employer matching contributions are included in employer qualified non-elective contributions and employer matching contributions, respectively, in the accompanying statement of changes in net assets available for benefits.

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

SUPPLEMENTAL SCHEDULE

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST

Attachment to Form 5500 – Schedule H, Part IV, Line 4i –
Schedule of Assets Held for Investment Purposes at End of Year **EIN: 33-0876139**
As of December 31, 2012 **Plan Number: 001**

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity date	(d) Cost [1]	(e) Current value
	Mutual Funds:			
	BlackRock Global Allocation Instl	Mutual Fund	-	$ 1,359,711
	Ivy Asset Strategy I	Mutual Fund	-	572,802
	Oppenheimer Developing Markets Y	Mutual Fund	-	258,994
	Vanguard REIT Index Signal	Mutual Fund	-	218,045
	Vanguard 500 Index Investor	Mutual Fund	-	216,346
	Oppenheimer International Bond Y	Mutual Fund	-	203,531
	BlackRock Latin America Institutional	Mutual Fund	-	199,555
	Prudential Jennison Natural Resources Z	Mutual Fund	-	191,132
	American Funds American Mutual R6	Mutual Fund	-	182,839
	BlackRock Health Sciences Opportunities Instl	Mutual Fund	-	174,290
	Janus Forty I	Mutual Fund	-	138,339
	Ivy Pacific Opportunities I	Mutual Fund	-	130,247
	Vanguard European Stock Index Investor	Mutual Fund	-	120,406
	Franklin Strategic Income Advisor	Mutual Fund	-	115,244
	Columbia Seligman Comms & Info Z	Mutual Fund	-	108,343
	PIMCO Total Return P	Mutual Fund	-	106,034
	Schwab Small Cap Index	Mutual Fund	-	97,114
	Vanguard Total Bond Market Index Signal	Mutual Fund	-	43,065
	Mainstay ICAP International I	Mutual Fund	-	39,161
	Vanguard Mid Cap Index Signal	Mutual Fund	-	34,732
	Pioneer Z	Mutual Fund	-	26,102
	BlackRock Global Allocation R	Mutual Fund	-	19
	Ivy Asset Strategy R	Mutual Fund	-	2
	Janus Forty R	Mutual Fund	-	2
	Common/Collective Trust:			
	Federated Capital Preservation	Common/Collective Trust		407,426
*	Participant Loans	Interest rate at 4.25%; maturities vary	- 0 -	102,766
	Total			$ 5,046,247

* Represents a party-in-interest.

(1) Cost information is not required for beneficiary or participant-directed investments under an individual account plan.

See accompanying independent auditors' report.

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST

INDEPENDENT AUDITORS' REPORT, FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE

December 31, 2012

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST

Table of Contents

INDEPENDENT AUDITORS' REPORT ..... 1 – 2

FINANCIAL STATEMENTS:

Statements of Net Assets Available for Benefits
as of December 31, 2012 and 2011 – Modified Cash Basis 3

Statement of Changes in Net Assets Available for Benefits
for the year ended December 31, 2012 - Modified Cash Basis 4

Notes to Financial Statements ..... 5 – 13

SUPPLEMENTAL SCHEDULE:

Schedule H, Part IV, Line 4i – Schedule of Assets Held for Investment
Purposes at End of Year 15

LAVINE, LOFGREN, MORRIS & ENGELBERG, LLP
CERTIFIED PUBLIC ACCOUNTANTS

4180 LA JOLLA VILLAGE DRIVE
SUITE 300
LA JOLLA
CALIFORNIA
92037

PHONE (858) 455-1200
FAX (858) 455-0898
WEB SITE www.llme.com

An Independent Member of
B K R International

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of the
ESET LLC 401(k) Profit Sharing Plan and Trust
San Diego, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of ESET LLC 401(k) Profit Sharing Plan and Trust (the "Plan"), which comprise the statements of net assets available for benefits – modified cash basis as of December 31, 2012 and 2011, and the related statement of changes in net assets available for benefits – modified cash basis for the year ended December 31, 2012, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Plan management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting our audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Mid Atlantic Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the custodian as of December 31, 2012 and 2011, and for the year ended December 31, 2012, that the information provided to the Plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Basis of Accounting

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

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule – modified cash basis, which is the responsibility of Plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedule – modified cash basis referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Lavine, Lofgren, Morris & Engelberg, LLP

La Jolla, California
September 24, 2013

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST

Statements of Net Assets Available for Benefits – Modified Cash Basis
As of December 31, 2012 and 2011

	2012	2011
ASSETS		
Investments, at fair value:		
Mutual funds	$ 4,536,055	$ 3,664,849
Common/collective trust	407,426	-
Money market fund	-	279,084
Total investments	4,943,481	3,943,933
Notes receivable from participants	102,766	64,768
Total assets	5,046,247	4,008,701
LIABILITIES	-	-
Net assets reflecting investments at fair value	5,046,247	4,008,701
Adjustment from fair value to contract value for fully benefit-responsive investment contract	(7,055)	-
NET ASSETS AVAILABLE FOR BENEFITS	$ 5,039,192	$ 4,008,701

See accompanying notes to financial statements.

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST

Statement of Changes in Net Assets Available for Benefits – Modified Cash Basis
For the Year Ended December 31, 2012

Additions to net assets attributed to:		
Investment income:		
Net realized and unrealized appreciation in fair value of investments	$	487,325
Interest income from common/collective trust		4,797
Net investment income		492,122
Interest income on notes receivable from participants		3,777
Contributions:		
Participant - current		775,052
Participant - rollover		76,449
Employer matching		474,644
Employer qualified non-elective contributions		2,367
Total contributions		1,328,512
Total additions		1,824,411
Deductions from net assets attributed to:		
Benefits paid to participants, including rollover distributions		735,583
Corrective distributions		40,610
Administrative fees		17,727
Total deductions		793,920
Net increase		1,030,491
Net assets available for benefits:		
Beginning of year		4,008,701
End of year	$	5,039,192

See accompanying notes to financial statements.

NOTE 1. DESCRIPTION OF PLAN

The ESET LLC 401(k) Profit Sharing Plan and Trust (the "Plan") is a defined contribution plan established in 2006. The Plan is sponsored by ESET LLC (the "Company") to allow eligible employees of the Company to adopt a regular program of savings for retirement.

The Plan is subject to the requirements of the Employee Retirement Income Security Act of 1974 ("ERISA"). Significant elements of the Plan are summarized below. Participants should refer to the Plan agreement, as amended, for a more complete description of the Plan's provisions.

Eligibility

For participant contributions and employer matching contributions, employees are eligible to participate and enroll in the Plan if they are at least eighteen years of age and have completed two consecutive months of service. For employer profit sharing contributions, employees are eligible to participate if they are at least eighteen years of age and have completed one year of service. Certain employees are not eligible to participate in the Plan including employees covered by a collective bargaining agreement, nonresident aliens who received no U.S. sourced income and those who became employees as a result of a merger or acquisition for a specified period defined in the Plan document.

Participant Contributions

Prior to January 1, 2012, participants were able to contribute up to 75% of pretax eligible compensation in 1% increments as defined by the Plan. Effective January 1, 2012, the Plan was amended such that participants may contribute up to 90% of their eligible compensation from their pretax and/or after-tax amounts (designed as "Roth" contributions) in 1% increments as defined by the Plan. Employees who are age 50 or older can elect to defer additional amounts (called "catch-up contributions") to the Plan. All participant contributions are subject to limitations imposed by the Internal Revenue Code ("IRC"). Participants may also contribute amounts representing rollover distributions from other qualified sources. Effective January 1, 2012, the Plan permits rollovers of "Roth" contributions from other qualified sources.

Employer Contributions

Prior to January 1, 2012, the Company made matching contributions equal to 100% of an employee's deferral contribution, up to a maximum of 4% of the employee's eligible compensation, determined each payroll period. Effective January 1, 2012, the Plan was amended to operate as a safe harbor plan such that the provisions of the safe harbor plan replaced the aforementioned employer matching contributions. For the year ending December 31, 2012, the Company made safe harbor matching contributions equal to 100% of an employee's deferral contribution, up to a maximum of 4% of the employee's eligible compensation, determined each payroll period. For the year ended December 31, 2012, the safe harbor matching contributions totaled $474,644.

Additionally, the Plan allows the Company to make discretionary profit-sharing contributions allocated pro-rata to qualifying participants, as defined, based on their compensation to total compensation. During the year ended December 31, 2012, the Company made no profit-sharing contributions.

NOTE 1. DESCRIPTION OF PLAN (Continued)

Participant Accounts

Each participant's account is credited with the participant's contributions, the employer contributions and allocations of Plan earnings and losses and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined.

Investment Options

Upon enrollment into the Plan, participants direct their participant account to any or all of the investment options offered by the Plan. Subsequently, participants may change their allocations and transfer account balances among the investment options offered by the Plan.

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Prior to January 1, 2012, vesting in employer contributions was 100% following three years of credited service wherein the participant was credited with at least 1,000 hours of service during a Plan year, as defined by the Plan. Effective January 1, 2012, all employer matching contributions are fully vested. Participants continue to vest in profit-sharing contributions after three years of credited service. An employee becomes fully vested in the event of death, disability or upon reaching normal retirement (age 65).

Forfeitures

Forfeitures of employer contributions are to be used to reduce employer contributions or allocated to participants' accounts. During 2012, the forfeiture account was credited with $400 of investment earnings, and no amounts were allocated to employees or used to reduce employer contributions. At December 31, 2012 and 2011, the balance of forfeited, nonvested funds available for future use was $26,064 and $25,664, respectively. As of December 31, 2012, forfeitures were invested in the Federated Capital Preservation Fund.

Notes Receivable from Participants (Participant Loans)

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. Such loans are secured by the vested balance in the participant's account and bear interest at a rate of 1% in excess of the prime rate published in the *Wall Street Journal*. Principal and interest on loans are paid regularly through payroll deductions. Outstanding loans become due and payable upon a participant's termination of employment with the Company. As of December 31, 2012, the interest rate on outstanding notes receivable from participants was 4.25%.

Payment of Benefits

Upon disability, death, termination, normal retirement, and/or attaining age 59½, participants may elect to receive a distribution of their account in a lump sum, partial payments, or in installment payments, or defer distribution if their vested account balance exceeds $5,000. Initial distributions must begin no later than the year following the year in which the participant attains the age of 70½ or retires, whichever is later. The Plan does not allow for hardship distributions.

NOTE 1. DESCRIPTION OF PLAN (Continued)

Upon employment termination, if a participant's vested account balance is between $1,000 and $5,000, and if the participant has not elected to receive a cash distribution or have the balance rolled over into an individual retirement account ("IRA") of his/her choosing, the Plan may transfer the participant's account balance into an IRA. Also at its discretion, the Plan may elect to distribute vested account balances of less than $1,000.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to provision of ERISA. In the event of Plan termination, participants would become 100% vested in their accounts.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Plan maintains its books and financial records using the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this method, contributions and revenues are recognized when received, rather than when earned, and expenses and excess contributions are recorded when paid, not when incurred.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. During 2012, the Plan invested in an investment contract through a common/collective trust that is fully benefit-responsive. Therefore, the December 31, 2012 statement of net assets available for benefits presents the fair value of the investments in the common/collective trust as well as the adjustment of the investment in the common/collective trust from fair value to contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires Plan management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes in net assets available for benefits. Actual results could differ from those estimates.

Investment Risk

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

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investment Valuation and Income Recognition

Investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (see Note 5 for discussion of fair value measurements).

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

Administrative Expenses

The Plan's administrative expenses are generally paid by the Company. These expenses include, but are not limited to, custodian, trustee, legal, and accounting expenses. Participants are responsible for all loan-related and distribution-related expenses.

Payment of Benefits

Benefits are recorded when paid.

Notes Receivable from Participants (Participant Loans)

Notes receivable from participants are measured at their unpaid principal balance. Related fees are recorded as administrative expenses, charged to participant accounts and expensed when they are paid. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Subsequent Events

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

NOTE 3. INFORMATION CERTIFIED BY THE CUSTODIAN

All investment information disclosed in the accompanying financial statements and supplemental schedule, including investments held at December 31, 2012 and 2011, interest income from common/collective trust, and net realized and unrealized appreciation in fair value of investments for the year ended December 31, 2012, was obtained or derived from information provided to the Plan administrator and certified as complete and accurate by Mid Atlantic Trust Company, the custodian of the Plan.

NOTE 4. INVESTMENTS

The Plan's investments were held by the custodian of the Plan, Mid Atlantic Trust Company, as of December 31, 2012 and 2011. All investments are participant-directed. The following investments represent 5% or more of the Plan's net assets as of December 31:

	2012	2011
Mutual Funds:		
BlackRock Global Allocation Instl	$ 1,359,711	*
Ivy Asset Strategy I	572,802	*
Oppenheimer Developing Markets Y	258,994	*
BlackRock Global Allocation A	*	$ 1,100,550
Ivy Asset Strategy A	*	473,313
Vanguard Prime Money Market Fund	*	279,084
Invesco Real Estate A	*	204,600
Prudential Jennison Natural Resources A	*	201,623
Common/Collective Trust:		
Federated Capital Preservation at contract value (fair value at $407,426)	400,371	*

*Investment is less than 5% of Plan assets or not an investment option as of the date indicated.

NOTE 5. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ("FASB") *Accounting Standards Codification* ("ASC") 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 – Inputs are unadjusted, quoted market prices in active markets for identical assets or liabilities at the measurement date.

Level 2 – Inputs are either directly or indirectly observable for the asset or liability through correlation with related market data at the measurement date and for the duration of the instrument's anticipated life. Inputs include, for example, quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; or inputs that are derived principally from or corroborated by observable market data by correlation or other means.

NOTE 5. FAIR VALUE MEASUREMENTS (Continued)

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

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies used for investments measured at fair value at December 31, 2012 and 2011:

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

Common/Collective Trust: This investment is comprised of cash equivalents and guaranteed investment contracts ("GIC") including traditional, separate and synthetic investment contracts. Fair value of separate traditional GICs are based on the present value of expected cash flows, discounted by current market interest rates for like-duration/quality investments. Fair values of separate and synthetic GICs are based on the fair value of the securities underlying each GIC, which comprise primarily over-the-counter market securities such as fixed-income instruments with maturities over 90 days valued using price evaluations provided by a pricing service, and open-end mutual funds. Additionally, each of the separate and synthetic GIC has a wrap contract which provides a minimum guaranteed rate of return and is calculated using the contract value of the GIC as of the balance sheet date.

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

NOTE 5. FAIR VALUE MEASUREMENTS (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2012 and 2011:

	December 31, 2012			
	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Allocation	$ 1,932,534	$ -	$ -	$ 1,932,534
Emerging Market Equity	588,796	-	-	588,796
Large-Cap Equity	563,628	-	-	563,628
Intermediate Fixed Income	264,343	-	-	264,343
Real Estate	218,045	-	-	218,045
International Fixed Income	203,531	-	-	203,531
Commodities	191,132	-	-	191,132
Developed International Equity	159,567	-	-	159,567
Small-Cap Equity	97,114	-	-	97,114
Mid-Cap Equity	34,732	-	-	34,732
Other/Specialty	282,633	-	-	282,633
Common/Collective Trust	-	407,426	-	407,426
Total investments at fair value	$ 4,536,055	$ 407,426	$ -	$ 4,943,481

	December 31, 2011			
	Level 1	Level 2	Level 3	Total
Money Market Fund	$ 279,084	$ -	$ -	$ 279,084
Mutual Funds:				
Allocation	1,573,863	-	-	1,573,863
Emerging Market Equity	505,829	-	-	505,829
Large-Cap Equity	362,911	-	-	362,911
Intermediate Fixed Income	259,415	-	-	259,415
Global Real Estate	204,600	-	-	204,600
Commodities	201,623	-	-	201,623
International Fixed Income	141,181	-	-	141,181
Developed International Equity	133,510	-	-	133,510
Small Blend	54,608	-	-	54,608
Large Blend	32,288	-	-	32,288
Mid-Cap Blend	17,904	-	-	17,904
Financial	1,559	-	-	1,559
Other/Specialty	175,558	-	-	175,558
Total investments at fair value	$ 3,943,933	$ -	$ -	$ 3,943,933

NOTE 6. RELATED PARTY TRANSACTIONS

The Company provides administrative services for the Plan at no cost to the Plan. Substantially all of the Plan's operating expenses are paid by the Company. These transactions qualify as party-in-interest transactions.

NOTE 7. CORRECTIVE DISTRIBUTIONS

To meet certain nondiscrimination tests for the year ended December 31, 2011, $40,610 was returned to certain participants in 2012. This amount is presented in the statement of changes in net assets available for benefits as corrective distributions.

NOTE 8. TAX STATUS

The Company has adopted a prototype plan and relies upon the prototype plan's opinion letter from the Internal Revenue Service ("IRS"), which stated that the plan and related trust are designed in accordance with applicable section of the IRC. The Company has not applied for a determination letter from the IRS specific to the Plan. The Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the accompanying financial statements.

The modified cash basis of accounting requires Plan management to evaluate tax positions taken by the Plan if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2009.

NOTE 9. SELF-CORRECTION OF OPERATIONAL FAILURES

During 2011, the Company identified operational failures relating to certain compensation improperly excluded from the calculation of participant deferral and related employer matching contributions for the 2010 plan year. The Company and the Plan administrator have corrected the issue under the IRS Employee Plans Compliance Resolution System's Self-Correction Program. In 2012, the Company remitted to the Plan $2,006, representing 50% of the missed participant deferrals, $312, representing 100% of the missed employer matching contributions, and $74, representing related lost earnings, on behalf of the affected participants. The missed participant deferrals and missed employer matching contributions are included in employer qualified non-elective contributions in the accompanying statement of changes in net assets available for benefits.

NOTE 9. SELF-CORRECTION OF OPERATIONAL FAILURES (Continued)

During 2012, the Company identified operational failures relating to certain compensation improperly excluded from the calculation of participant deferral and related employer matching contributions for the 2011 plan year. The Company and the Plan administrator have corrected the issue under the IRS Employee Plans Compliance Resolution System's Self-Correction Program. In 2012, the Company remitted to the Plan $49, representing 50% of the missed participant deferrals, and $43, representing 100% of the missed employer matching contributions and $10, representing related lost earnings, on behalf of the affected participants. The missed participant deferrals and missed employer matching contributions are included in employer qualified non-elective contributions and employer matching contributions, respectively, in the accompanying statement of changes in net assets available for benefits.

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

SUPPLEMENTAL SCHEDULE

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST

Attachment to Form 5500 – Schedule H, Part IV, Line 4i –
Schedule of Assets Held for Investment Purposes at End of Year **EIN: 33-0876139**
As of December 31, 2012 **Plan Number: 001**

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity date	(d) Cost [1]	(e) Current value
	Mutual Funds:			
	BlackRock Global Allocation Instl	Mutual Fund	-	$ 1,359,711
	Ivy Asset Strategy I	Mutual Fund	-	572,802
	Oppenheimer Developing Markets Y	Mutual Fund	-	258,994
	Vanguard REIT Index Signal	Mutual Fund	-	218,045
	Vanguard 500 Index Investor	Mutual Fund	-	216,346
	Oppenheimer International Bond Y	Mutual Fund	-	203,531
	BlackRock Latin America Institutional	Mutual Fund	-	199,555
	Prudential Jennison Natural Resources Z	Mutual Fund	-	191,132
	American Funds American Mutual R6	Mutual Fund	-	182,839
	BlackRock Health Sciences Opportunities Instl	Mutual Fund	-	174,290
	Janus Forty I	Mutual Fund	-	138,339
	Ivy Pacific Opportunities I	Mutual Fund	-	130,247
	Vanguard European Stock Index Investor	Mutual Fund	-	120,406
	Franklin Strategic Income Advisor	Mutual Fund	-	115,244
	Columbia Seligman Comms & Info Z	Mutual Fund	-	108,343
	PIMCO Total Return P	Mutual Fund	-	106,034
	Schwab Small Cap Index	Mutual Fund	-	97,114
	Vanguard Total Bond Market Index Signal	Mutual Fund	-	43,065
	Mainstay ICAP International I	Mutual Fund	-	39,161
	Vanguard Mid Cap Index Signal	Mutual Fund	-	34,732
	Pioneer Z	Mutual Fund	-	26,102
	BlackRock Global Allocation R	Mutual Fund	-	19
	Ivy Asset Strategy R	Mutual Fund	-	2
	Janus Forty R	Mutual Fund	-	2
	Common/Collective Trust:			
	Federated Capital Preservation	Common/Collective Trust		407,426
*	Participant Loans	Interest rate at 4.25%; maturities vary	- 0 -	102,766
	Total			$ 5,046,247

* Represents a party-in-interest.

(1) Cost information is not required for beneficiary or participant-directed investments under an individual account plan.

See accompanying independent auditors' report.