Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2018

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- [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 (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
ESET LLC

610 WEST ASH ST SUITE 1700
SAN DIEGO, CA 92101

2b Employer Identification Number (EIN)
33-0876139

2c Plan 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.	09/26/2019	WILLIAM MCCARTY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a	Plan administrator's name and address [X] Same as Plan Sponsor	**3b**	Administrator's EIN
		3c	Administrator's telephone number
4	If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:	**4b**	EIN
a	Sponsor's name	**4d**	PN
c	Plan Name		

5	Total number of participants at the beginning of the plan year	**5**	278
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	204
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	186
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	75
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	261
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	261
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	245
h	Number of participants who 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:

3D 2K 2T 2E 2J 2G 2F

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(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)** [ ] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2018 Form M-1 annual report. If the plan was not required to file the 2018 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE 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

2018

This Form is Open to Public Inspection.

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

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)
22-2712853-001	C	394455

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

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

2018

This Form is Open to Public Inspection

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

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	0	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	
(B) All other	1c(3)(B)	0	
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	
(B) Common	1c(4)(B)	0	
(5) Partnership/joint venture interests	1c(5)	0	
(6) Real estate (other than employer real property)	1c(6)	0	
(7) Loans (other than to participants)	1c(7)	0	
(8) Participant loans	1c(8)	177720	160312
(9) Value of interest in common/collective trusts	1c(9)	227954	394455
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	14140482	12762640
(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)	0	
	(2) Employer real property	1d(2)	0	
e	Buildings and other property used in plan operation	1e	0	
f	Total assets (add all amounts in lines 1a through 1e)	1f	14546156	13317407
	Liabilities			
g	Benefit claims payable	1g	0	
h	Operating payables	1h	0	
i	Acquisition indebtedness	1i	0	
j	Other liabilities	1j	0	
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	14546156	13317407

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)	617840	
	(B) Participants	2a(1)(B)	1159901	
	(C) Others (including rollovers)	2a(1)(C)	8781	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1786522
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)	8520	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		8520
	(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)	718579	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		718579
	(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)		-1419820
c Other income	2c		4412
d Total income. Add all **income** amounts in column (b) and enter total	2d		1098213
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2288836	
(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)		2288836
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	932	
(3) Investment advisory and management fees	2i(3)	34908	
(4) Other	2i(4)	2286	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		38126
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2326962
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-1228749
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: CONSIDINE AND CONSIDINE **(2)** EIN: 95-2694444

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			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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

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

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ..... ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year_____. (See instructions.)

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2018

This Form is Open to Public Inspection.

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

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 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
FINANCIAL STATEMENTS
DECEMBER 31, 2018 AND 2017

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST

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CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee of the
ESET LLC 401(K) Profit Sharing Plan and Trust

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of ESET LLC 401(K) Profit Sharing Plan and Trust, which comprise the statements of net assets available for benefits (modified cash basis) as of December 31, 2018 and 2017, and the related statements of changes in net assets available for benefits (modified cash basis) for the years then ended, 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 accounting principles generally accepted in the United States of America; this includes 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 audit 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 section 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 5, which was certified by Mid Atlantic Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the plan trustee as of and for the years ended December 31, 2018 and 2017, that the information provided to the plan administrator by the plan 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 describe the basis of accounting. The financial statement and the supplemental schedules are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Other Matter

The supplemental schedule of assets (held at the end of the year) is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the basis for disclaimer of opinion paragraph, we do not express an opinion on the supplemental schedules 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 schedules, other than that derived from the information certified by the trustee, 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.

Considine & Considine

CONSIDINE & CONSIDINE
An accountancy corporation

August 7, 2019

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)
DECEMBER 31, 2018 AND 2017

	2018	2017
ASSETS		
INVESTMENTS		
Investments at fair value (note 5)	$ 12,762,640	$ 14,140,482
Investments at contract value (notes 5 and 6)	394,455	227,954
	13,157,095	14,368,436
RECEIVABLES		
Notes receivable from participants	160,312	177,720
TOTAL ASSETS	13,317,407	14,546,156
TOTAL LIABILITIES	-	-
NET ASSETS AVAILABLE FOR BENEFITS	$ 13,317,407	$ 14,546,156

See accompanying notes

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017

	2018	2017
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
INVESTMENT (LOSS)/INCOME (note 5)		
Net (depreciation)/appreciation in fair value of investments	$ (1,419,819)	$ 1,579,144
Dividends	718,579	479,168
Interest income from common-collective trust	4,412	2,882
	(696,828)	2,061,194
Interest income on notes receivable from participants	8,520	8,892
CONTRIBUTIONS		
Participants	1,159,901	1,099,162
Employer	617,840	620,115
Rollover	8,781	33,001
	1,786,522	1,752,278
TOTAL ADDITIONS	1,098,214	3,822,364
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants	2,288,837	1,041,347
Administration fees (note 3)	38,126	34,252
TOTAL DEDUCTIONS	2,326,963	1,075,599
NET (DECREASE)/INCREASE	(1,228,749)	2,746,765
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR	14,546,156	11,799,391
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	$ 13,317,407	$ 14,546,156

See accompanying notes

NOTE 1 DESCRIPTION OF PLAN

The following description of ESET LLC 401(K) Profit Sharing Plan and Trust (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

GENERAL

The Plan is a single-employer, defined contribution plan under section 401(k) of the Internal Revenue Code, established in 2006. The Plan is sponsored by ESET LLC (the "Company"). For participant contributions and employer matching contributions, employees are eligible to participate and enroll in the Plan if they are at least 18 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 18 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. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

CONTRIBUTIONS

Contributions to the Plan are as follows:

1) 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 up to the Internal Revenue Service annual maximum limit of $18,500 and $18,000 ($24,500 and $24,000 for participants age 50 or older) for 2018 and 2017, respectively. Participants may rollover or transfer amounts from other plans.

2) The Company makes safe harbor matching contributions equal to 100% of the deferral contributions, up to a maximum of 4% of the participant's eligible compensation, determined each payroll period.

3) 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 years ended December 31, 2018 and 2017, the Company made no profit-sharing contributions.

PARTICIPANT ACCOUNTS

Each participant's account is credited with their contribution, and an allocation of the Company's contributions (subject to vesting), if any, and the Plan earnings. Allocations are based on participant earnings or account balances, as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

INVESTMENT OPTIONS

Upon enrollment into the Plan, participants may direct their participant accounts 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. All earnings and losses on the directed investments are credited directly to the participants' accounts.

VESTING

Participants are immediately vested in their contributions plus actual earnings thereon. Participants are 100% vested in the Company's matching contribution portion as received. Participants vest in profit-sharing contributions after three years of credited service. A participant becomes fully vested in the event of death, disability or upon reaching normal retirement (age 65).

PAYMENT OF BENEFITS

The current value of a participant's account(s) may be withdrawn to provide benefits in accordance with the terms of the Plan document. The withdrawal may be taken as a lump-sum payment or an alternate form of payment, if permitted under the Plan, at the time of distribution.

For purposes of determining whether or not a withdrawal is being used to provide benefits in accordance with the Plan document, the term "benefits" is limited to amounts becoming payable to the participant due to:

(A) Termination of Employment
(B) Retirement
(C) Disability
(D) Death
(E) In Service Distributions after 59.5 Years of Age

As defined in the plan document.

The plan does not allow hardship distributions.

In the event of a mandatory distribution greater than $1,000, but no more than $5,000, in accordance with the payment provisions of the Plan, if the participant does not elect to have such distributions paid directly to an eligible retirement plan specified by the participant in a direct rollover or to receive the distribution directly under any form of payment allowed under the Plan, then the distribution will be paid in a direct rollover to an individual retirement plan designated by the plan administrator. Mandatory distributions of $1,000 or less will be paid in cash as directed by the plan administrator, unless the Participant elects a direct rollover or elects to receive the distribution under another form permitted by the Plan.

NOTES RECEIVABLE FROM PARTICIPANTS

Plan loans to participants who have an account under the Plan are available. The loans are secured by the participant's vested account balance in the Plan and may not exceed 50% of the vested account balance or $50,000, whichever is less. The smallest amount available for withdrawal is $1,000. Participant loans bear interest at a rate of 1% in excess of the prime lending rate. 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.

FORFEITED ACCOUNTS

Participants are 100% vested in the Company's matching contribution portion as received, as safe harbor matching contributions are made, resulting in no forfeitures. Prior to January 1, 2012, the Company made matching contributions which were subject to forfeitures. In the event that non-vested accounts were forfeited, such amounts were allocated to employee accounts. At December 31, 2018 and 2017, forfeited amounts totaled $0. Forfeitures reallocated during December 31, 2018 and 2017, totaled $0.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting - The accompanying financial statements have been prepared on the modified cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles (GAAP) in the United States. Under this method, contributions are generally recognized when received, distributions are generally recognized when paid, investments are valued at the date of the financial statements, and gains and/or losses are recognized for the change in market value. Accordingly, these statements are not intended to be in conformity with GAAP.

Use of estimates - The preparation of financial statements in conformity with the modified cash basis of accounting requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Investments valuation and income recognition - Investments are maintained in mutual funds and in an investment contract through a common/collective trust and are stated at values certified by the institution that holds the Plan's assets as an investment manager and are under the custody of the Plan's trustee. Quoted market prices are used to value mutual fund investments at fair value. Shares of mutual funds are valued at the net asset value of shares held by the Plan at year end. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Investment contracts held by a defined-contribution plan are required to be reported at contract value. 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.

Fair value measurement - The Plan follows accounting standards consistent with the FASB Codification which defines fair value, establishes a framework for measuring fair value and enhances disclosures about fair value measurements for all financial assets and liabilities.

Notes receivable from participants - Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest. Interest accrues according to the loan agreements throughout the term of the loans. Related fees are recorded as administrative expenses, charged to participant accounts and expensed when paid.

Benefits - Benefits are recorded when paid.

Income taxes - The Plan is tax exempt under the Internal Revenue Code Section 401(a) and consequently pays no income tax.

The Company has adopted a prototype plan that relies upon the prototype plan's opinion letter from the Internal Revenue Service, dated April 2014, which stated that the Plan and related trust are in compliance with the applicable requirements of the Internal Revenue Code (IRC). Therefore, no provisions for income taxes have been included in the Plan's financial statements. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

The Plan follows accounting standards for uncertainty in income taxes recognized in the Plan's financial statements and prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return.

It also provides guidance on derecognition and measurement of a tax position taken or to be taken in a tax return. As of December 31, 2018 and 2017, the Plan has not accrued interest or penalties related to uncertain tax positions.

NOTE 3 ADMINISTRATIVE EXPENSES

Substantially all of the administrative expenses of the Plan were paid by the Company. These expenses include, but are not limited to, custodian, trustee, legal and accounting expenses. A participant's account balance will be charged with certain fees and expenses which are usually loan-related and distribution-related. Certain investment related expenses are included as a reduction of investment return and are not separately reflected. Amounts totaling $38,126 and $34,252, respectively, were paid directly by the Plan for asset fees, benefits paid to participants and participant loan fees for the years ended December 31, 2018 and 2017.

NOTE 4 PLAN TERMINATION

Although it has not expressed any intent to do so, the Company may terminate the Plan at any time with respect to all participants by the adoption of an appropriate resolution by its owners. In the event of a complete termination of the Plan, the rights of all participants in their account balances accrued to the date of the termination are fully vested and not subject to forfeiture.

NOTE 5 INFORMATION PREPARED AND CERTIFIED BY PLAN TRUSTEE

The following is information prepared and certified by Mid Atlantic Trust Company:

	2018	2017
Investments at fair value:		
Mutual funds	$ 12,762,640	$ 14,140,482
Investments at contract value:		
Common-collective trust at contract value	394,455	227,954
	$ 13,157,095	$ 14,368,436

	2018	2017
Investment (loss)/income:		
Net (depreciation)/ appreciation in fair value of investments	$ (1,419,819)	$ 1,579,144
Dividends	718,579	479,168
Interest income from common-collective trust	4,412	2,882
	$ (696,828)	$ 2,061,194

During 2018 and 2017, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the years) (depreciated)/appreciated in value by ($1,419,819) and $1,579,144, respectively.

NOTE 6 INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan has a benefit-responsive investment contract through a common-collective trust. The Trustee maintains Plan contributions in an unallocated account which is part of the general assets of the Trustee. The contract is included in the financial statements at contract value as reported to the Plan by the Trustee. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investments at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. Total contract value at December 31, 2018 and 2017 was $394,455 and $227,954, respectively, and is included in investments in the accompanying statements of net assets available for benefits. The crediting interest rate is based on the rate in effect when money is deposited in the account and may not be less than 0%. Such interest rates are reviewing on a quarterly basis for resetting.

Certain events limit the Plan's ability to transact at contract value with the Trustee. Such events may include but are not limited to the following: (a) mergers, (b) mass layoffs, (c) plan terminations, (d) implementation of early retirement incentive programs or (e) other events within the control of the investment contract or Plan sponsor resulting in a material and adverse financial impact on the issuer's obligations under the investment contract. The plan administrator does not believe that the occurrence of an event, which would limit the Plan's ability to transact at contract value with Plan participants, is probable. The investment contracts do not permit Mid Atlantic Trust Company to terminate the agreement prior to the scheduled maturity date.

NOTE 7 FAIR VALUE MEASUREMENT

The Plan's investments are reported at fair value in the accompanying statements of net assets available for benefits. The methods used to measure fair value may produce an amount 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.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels:

Level 1: Quoted prices (unadjusted) in active markets that are accessible at the measurement date for identical assets or liabilities. The fair value hierarchy gives the highest priority to Level 1 inputs.

Level 2: Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in inactive markets; or model-derived valuations in which all significant inputs are observable or can be derived principally from or corroborated with observable market data.

Level 3: Unobservable inputs are used when little or no market data is available. The fair value hierarchy gives the lowest priority to Level 3 inputs.

Mutual funds: Mutual fund shares are valued at quoted market prices in an exchange and active market, which represent the net asset value of shares held by the Plan at year end and are classified as Level 1 investments.

The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are used only when Level 1 or Level 2 inputs are not available.

Financial assets carried at fair value at December 31, 2018 are classified below in one of the three categories described above. The table below presents the balances of assets measured at fair value on a recurring basis:

	Level 1	Level 2	Level 3	Total
Assets				
Mutual funds	$ 12,762,640	$ -	$ -	12,762,640

Financial assets carried at fair value at December 31, 2017 are classified below in one of the three categories described above. The table below presents the balances of assets measured at fair value on a recurring basis:

	Level 1	Level 2	Level 3	Total
Assets				
Mutual funds	$ 14,140,482	-	-	$ 14,140,482

NOTE 8 RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur

in the near term and that such changes could materially affect participants account balances and the amounts reported in the statements of net assets available for benefits.

NOTE 9 PARTY IN INTEREST

Administrative fees incurred by the Plan to Mid Atlantic Trust Company totaled $932 and $788 for the years ended December 31, 2018 and 2017, respectively. Consulting fees incurred by the Plan to UBS Financial Services, Inc. totaled $34,909 and $32,114 for the years ended December 31, 2018 and 2017, respectively. Administrative fees incurred by the Plan to Paychex Securities Corporation totaled $2,286 and $1,350 for the years ended December 31, 2018 and 2017. The Company provides administrative services to 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 10 SUBSEQUENT EVENTS

Management has evaluated subsequent events through August 7, 2019, the date which the financial statements were available to be issued. There were no material subsequent events which affected the amounts or disclosures in the financial statement.

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST
REQUIRED SUPPLEMENTAL INFORMATION
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT THE END OF YEAR)
DECEMBER 31, 2018

Plan sponsor's EIN: 33-0876139
Plan number: 001

(a)	(b) Identify of issuer, borrower, lessor, or similar party	(C) Description of investment including maturity date, rate of interest, collateral, par of maturity value	(d) Cost	(e) Current value
	American Funds Capital Income Builder Class R6	Mutual fund	*	$ 2,110,865
	Vanguard 500 Index Fund Admiral Class	Mutual fund	*	1,633,274
	T.Rowe Price Science and Technology Fund	Mutual fund	*	810,096
	MFS Growth Fund R6	Mutual fund	*	794,499
	Vanguard Target Retirement 2050 Fund	Mutual fund	*	700,063
	BlackRock Health Sciences Opportunities	Mutual fund	*	667,590
	Vanguard Total Bond Market Index Fund	Mutual fund	*	654,982
	American Funds New World Fund Class R6	Mutual fund	*	617,125
	Vanguard Mid-Cap Index Fund Admiral Shares	Mutual fund	*	504,737
	Vanguard Target Retirement 2040 Fund	Mutual fund	*	480,473
	American Funds American Mutual Fund R6	Mutual fund	*	456,977
	Vanguard Real Estate Index Fund Admiral	Mutual fund	*	433,798
	JPMorgan Core Plus Bond Fund Class R6	Mutual fund	*	420,773
	Federated Capital Preservation Fund	Common-collective trust	*	394,455
	Schwab Small-Cap Index Select	Mutual fund	*	357,536
	Goldman Sachs US Equity Insights Fund	Mutual fund	*	280,307
	Vanguard Developed Markets Index Fund Admiral Shares	Mutual fund	*	276,671
	Loomis Sayles Strategic Income Fund	Mutual fund	*	244,311
	Vanguard Target Retirement 2030 Fund	Mutual fund	*	192,009

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST
REQUIRED SUPPLEMENTAL INFORMATION
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT THE END OF YEAR)
DECEMBER 31, 2018

Plan sponsor's EIN: 33-0876139
Plan number: 001

(a)	(b) Identify of issuer, borrower, lessor, or similar party	(C) Description of investment including maturity date, rate of interest, collateral, par of maturity value	(d) Cost	(e) Current value
	Deutsche Enhanced Commodity Strategy Fund	Mutual fund	*	183,524
	Vanguard Target Retirement 2025 Fund	Mutual fund	*	156,527
	Vanguard Target Retirement 2020 Fund	Mutual fund	*	152,195
	Vanguard European Stock Index Fund Admiral	Mutual fund	*	143,072
	Hartford International Opportunities Fund Class Y	Mutual fund	*	132,716
	Vanguard Target Retirement 2060 Fund	Mutual fund	*	130,096
	Franklin Templeton Global Bond Fund Class R6	Mutual fund	*	124,014
	Vanguard Target Retirement 2045 Fund	Mutual fund	*	42,072
	Vanguard Target Retirement 2055 Fund	Mutual fund	*	27,019
	TIAA-CRED Social Choice Equity Fund Inst Class	Mutual fund	*	17,849
	Vanguard Target Retirement 2035 Fund	Mutual fund	*	12,421
	Vanguard Target Retirement Income Fund	Mutual fund	*	2,335
	Vanguard Target Retirement 2015 Fund	Mutual fund	*	1,122
	Vanguard Target Retirement 2065 Fund	Mutual fund	*	1,074
	BlackRock Global Allocation Fund Inst	Mutual fund	*	518
				$ 13,157,095

* Cost has been omitted as investment is participant directed.

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST
REQUIRED SUPPLEMENTAL INFORMATION
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT THE END OF YEAR)
DECEMBER 31, 2018

Plan sponsor's EIN: 33-0876139
Plan number: 001

(a)	(b) Identify of issuer, borrower, lessor, or similar party	(C) Description of investment including maturity date, rate of interest, collateral, par of maturity value	(d) Cost	(e) Current value
**	Notes receivable from participants	Various maturity dates Rates of interest: 4.25 - 6.25%	$ -	$ 160,312

** Indicates an identified person known to be a party-in-interest to the Plan.

ESET LLC 401(K) PROFIT SHARING PLAN
AND TRUST
FINANCIAL STATEMENTS
DECEMBER 31, 2018 AND 2017

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST

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CONSIDINE & CONSIDINE
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee of the
ESET LLC 401(K) Profit Sharing Plan and Trust

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of ESET LLC 401(K) Profit Sharing Plan and Trust, which comprise the statements of net assets available for benefits (modified cash basis) as of December 31, 2018 and 2017, and the related statements of changes in net assets available for benefits (modified cash basis) for the years then ended, 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 accounting principles generally accepted in the United States of America; this includes 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 audit 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 section 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 5, which was certified by Mid Atlantic Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the plan trustee as of and for the years ended December 31, 2018 and 2017, that the information provided to the plan administrator by the plan 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 describe the basis of accounting. The financial statement and the supplemental schedules are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Other Matter

The supplemental schedule of assets (held at the end of the year) is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the basis for disclaimer of opinion paragraph, we do not express an opinion on the supplemental schedules 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 schedules, other than that derived from the information certified by the trustee, 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.

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CONSIDINE & CONSIDINE
An accountancy corporation

August 7, 2019

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)
DECEMBER 31, 2018 AND 2017

	2018	2017
ASSETS		
INVESTMENTS		
Investments at fair value (note 5)	$ 12,762,640	$ 14,140,482
Investments at contract value (notes 5 and 6)	394,455	227,954
	13,157,095	14,368,436
RECEIVABLES		
Notes receivable from participants	160,312	177,720
TOTAL ASSETS	13,317,407	14,546,156
TOTAL LIABILITIES	-	-
NET ASSETS AVAILABLE FOR BENEFITS	$ 13,317,407	$ 14,546,156

See accompanying notes

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017

	2018	2017
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
INVESTMENT (LOSS)/INCOME (note 5)		
Net (depreciation)/appreciation in fair value of investments	$ (1,419,819)	$ 1,579,144
Dividends	718,579	479,168
Interest income from common-collective trust	4,412	2,882
	(696,828)	2,061,194
Interest income on notes receivable from participants	8,520	8,892
CONTRIBUTIONS		
Participants	1,159,901	1,099,162
Employer	617,840	620,115
Rollover	8,781	33,001
	1,786,522	1,752,278
TOTAL ADDITIONS	1,098,214	3,822,364
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants	2,288,837	1,041,347
Administration fees (note 3)	38,126	34,252
TOTAL DEDUCTIONS	2,326,963	1,075,599
NET (DECREASE)/INCREASE	(1,228,749)	2,746,765
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR	14,546,156	11,799,391
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	$ 13,317,407	$ 14,546,156

See accompanying notes

NOTE 1 DESCRIPTION OF PLAN

The following description of ESET LLC 401(K) Profit Sharing Plan and Trust (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

GENERAL

The Plan is a single-employer, defined contribution plan under section 401(k) of the Internal Revenue Code, established in 2006. The Plan is sponsored by ESET LLC (the "Company"). For participant contributions and employer matching contributions, employees are eligible to participate and enroll in the Plan if they are at least 18 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 18 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. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

CONTRIBUTIONS

Contributions to the Plan are as follows:

1) 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 up to the Internal Revenue Service annual maximum limit of $18,500 and $18,000 ($24,500 and $24,000 for participants age 50 or older) for 2018 and 2017, respectively. Participants may rollover or transfer amounts from other plans.

2) The Company makes safe harbor matching contributions equal to 100% of the deferral contributions, up to a maximum of 4% of the participant's eligible compensation, determined each payroll period.

3) 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 years ended December 31, 2018 and 2017, the Company made no profit-sharing contributions.

PARTICIPANT ACCOUNTS

Each participant's account is credited with their contribution, and an allocation of the Company's contributions (subject to vesting), if any, and the Plan earnings. Allocations are based on participant earnings or account balances, as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

INVESTMENT OPTIONS

Upon enrollment into the Plan, participants may direct their participant accounts 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. All earnings and losses on the directed investments are credited directly to the participants' accounts.

VESTING

Participants are immediately vested in their contributions plus actual earnings thereon. Participants are 100% vested in the Company's matching contribution portion as received. Participants vest in profit-sharing contributions after three years of credited service. A participant becomes fully vested in the event of death, disability or upon reaching normal retirement (age 65).

PAYMENT OF BENEFITS

The current value of a participant's account(s) may be withdrawn to provide benefits in accordance with the terms of the Plan document. The withdrawal may be taken as a lump-sum payment or an alternate form of payment, if permitted under the Plan, at the time of distribution.

For purposes of determining whether or not a withdrawal is being used to provide benefits in accordance with the Plan document, the term "benefits" is limited to amounts becoming payable to the participant due to:

(A) Termination of Employment
(B) Retirement
(C) Disability
(D) Death
(E) In Service Distributions after 59.5 Years of Age

As defined in the plan document.

The plan does not allow hardship distributions.

In the event of a mandatory distribution greater than $1,000, but no more than $5,000, in accordance with the payment provisions of the Plan, if the participant does not elect to have such distributions paid directly to an eligible retirement plan specified by the participant in a direct rollover or to receive the distribution directly under any form of payment allowed under the Plan, then the distribution will be paid in a direct rollover to an individual retirement plan designated by the plan administrator. Mandatory distributions of $1,000 or less will be paid in cash as directed by the plan administrator, unless the Participant elects a direct rollover or elects to receive the distribution under another form permitted by the Plan.

NOTES RECEIVABLE FROM PARTICIPANTS

Plan loans to participants who have an account under the Plan are available. The loans are secured by the participant's vested account balance in the Plan and may not exceed 50% of the vested account balance or $50,000, whichever is less. The smallest amount available for withdrawal is $1,000. Participant loans bear interest at a rate of 1% in excess of the prime lending rate. 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.

FORFEITED ACCOUNTS

Participants are 100% vested in the Company's matching contribution portion as received, as safe harbor matching contributions are made, resulting in no forfeitures. Prior to January 1, 2012, the Company made matching contributions which were subject to forfeitures. In the event that non-vested accounts were forfeited, such amounts were allocated to employee accounts. At December 31, 2018 and 2017, forfeited amounts totaled $0. Forfeitures reallocated during December 31, 2018 and 2017, totaled $0.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting - The accompanying financial statements have been prepared on the modified cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles (GAAP) in the United States. Under this method, contributions are generally recognized when received, distributions are generally recognized when paid, investments are valued at the date of the financial statements, and gains and/or losses are recognized for the change in market value. Accordingly, these statements are not intended to be in conformity with GAAP.

Use of estimates - The preparation of financial statements in conformity with the modified cash basis of accounting requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Investments valuation and income recognition - Investments are maintained in mutual funds and in an investment contract through a common/collective trust and are stated at values certified by the institution that holds the Plan's assets as an investment manager and are under the custody of the Plan's trustee. Quoted market prices are used to value mutual fund investments at fair value. Shares of mutual funds are valued at the net asset value of shares held by the Plan at year end. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Investment contracts held by a defined-contribution plan are required to be reported at contract value. 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.

Fair value measurement - The Plan follows accounting standards consistent with the FASB Codification which defines fair value, establishes a framework for measuring fair value and enhances disclosures about fair value measurements for all financial assets and liabilities.

Notes receivable from participants - Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest. Interest accrues according to the loan agreements throughout the term of the loans. Related fees are recorded as administrative expenses, charged to participant accounts and expensed when paid.

Benefits - Benefits are recorded when paid.

Income taxes - The Plan is tax exempt under the Internal Revenue Code Section 401(a) and consequently pays no income tax.

The Company has adopted a prototype plan that relies upon the prototype plan's opinion letter from the Internal Revenue Service, dated April 2014, which stated that the Plan and related trust are in compliance with the applicable requirements of the Internal Revenue Code (IRC). Therefore, no provisions for income taxes have been included in the Plan's financial statements. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

The Plan follows accounting standards for uncertainty in income taxes recognized in the Plan's financial statements and prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return.

It also provides guidance on derecognition and measurement of a tax position taken or to be taken in a tax return. As of December 31, 2018 and 2017, the Plan has not accrued interest or penalties related to uncertain tax positions.

NOTE 3 ADMINISTRATIVE EXPENSES

Substantially all of the administrative expenses of the Plan were paid by the Company. These expenses include, but are not limited to, custodian, trustee, legal and accounting expenses. A participant's account balance will be charged with certain fees and expenses which are usually loan-related and distribution-related. Certain investment related expenses are included as a reduction of investment return and are not separately reflected. Amounts totaling $38,126 and $34,252, respectively, were paid directly by the Plan for asset fees, benefits paid to participants and participant loan fees for the years ended December 31, 2018 and 2017.

NOTE 4 PLAN TERMINATION

Although it has not expressed any intent to do so, the Company may terminate the Plan at any time with respect to all participants by the adoption of an appropriate resolution by its owners. In the event of a complete termination of the Plan, the rights of all participants in their account balances accrued to the date of the termination are fully vested and not subject to forfeiture.

NOTE 5 INFORMATION PREPARED AND CERTIFIED BY PLAN TRUSTEE

The following is information prepared and certified by Mid Atlantic Trust Company:

	2018	2017
Investments at fair value:		
Mutual funds	$ 12,762,640	$ 14,140,482
Investments at contract value:		
Common-collective trust at contract value	394,455	227,954
	$ 13,157,095	$ 14,368,436

	2018	2017
Investment (loss)/income:		
Net (depreciation)/ appreciation in fair value of investments	$ (1,419,819)	$ 1,579,144
Dividends	718,579	479,168
Interest income from common-collective trust	4,412	2,882
	$ (696,828)	$ 2,061,194

During 2018 and 2017, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the years) (depreciated)/appreciated in value by ($1,419,819) and $1,579,144, respectively.

NOTE 6 INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan has a benefit-responsive investment contract through a common-collective trust. The Trustee maintains Plan contributions in an unallocated account which is part of the general assets of the Trustee. The contract is included in the financial statements at contract value as reported to the Plan by the Trustee. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investments at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. Total contract value at December 31, 2018 and 2017 was $394,455 and $227,954, respectively, and is included in investments in the accompanying statements of net assets available for benefits. The crediting interest rate is based on the rate in effect when money is deposited in the account and may not be less than 0%. Such interest rates are reviewing on a quarterly basis for resetting.

Certain events limit the Plan's ability to transact at contract value with the Trustee. Such events may include but are not limited to the following: (a) mergers, (b) mass layoffs, (c) plan terminations, (d) implementation of early retirement incentive programs or (e) other events within the control of the investment contract or Plan sponsor resulting in a material and adverse financial impact on the issuer's obligations under the investment contract. The plan administrator does not believe that the occurrence of an event, which would limit the Plan's ability to transact at contract value with Plan participants, is probable. The investment contracts do not permit Mid Atlantic Trust Company to terminate the agreement prior to the scheduled maturity date.

NOTE 7 FAIR VALUE MEASUREMENT

The Plan's investments are reported at fair value in the accompanying statements of net assets available for benefits. The methods used to measure fair value may produce an amount 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.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels:

Level 1: Quoted prices (unadjusted) in active markets that are accessible at the measurement date for identical assets or liabilities. The fair value hierarchy gives the highest priority to Level 1 inputs.

Level 2: Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in inactive markets; or model-derived valuations in which all significant inputs are observable or can be derived principally from or corroborated with observable market data.

Level 3: Unobservable inputs are used when little or no market data is available. The fair value hierarchy gives the lowest priority to Level 3 inputs.

Mutual funds: Mutual fund shares are valued at quoted market prices in an exchange and active market, which represent the net asset value of shares held by the Plan at year end and are classified as Level 1 investments.

The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are used only when Level 1 or Level 2 inputs are not available.

Financial assets carried at fair value at December 31, 2018 are classified below in one of the three categories described above. The table below presents the balances of assets measured at fair value on a recurring basis:

	Level 1	Level 2	Level 3	Total
Assets				
Mutual funds	$ 12,762,640	$ -	$ -	12,762,640

Financial assets carried at fair value at December 31, 2017 are classified below in one of the three categories described above. The table below presents the balances of assets measured at fair value on a recurring basis:

	Level 1	Level 2	Level 3	Total
Assets				
Mutual funds	$ 14,140,482	-	-	$ 14,140,482

NOTE 8 RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur

in the near term and that such changes could materially affect participants account balances and the amounts reported in the statements of net assets available for benefits.

NOTE 9 PARTY IN INTEREST

Administrative fees incurred by the Plan to Mid Atlantic Trust Company totaled $932 and $788 for the years ended December 31, 2018 and 2017, respectively. Consulting fees incurred by the Plan to UBS Financial Services, Inc. totaled $34,909 and $32,114 for the years ended December 31, 2018 and 2017, respectively. Administrative fees incurred by the Plan to Paychex Securities Corporation totaled $2,286 and $1,350 for the years ended December 31, 2018 and 2017. The Company provides administrative services to 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 10 SUBSEQUENT EVENTS

Management has evaluated subsequent events through August 7, 2019, the date which the financial statements were available to be issued. There were no material subsequent events which affected the amounts or disclosures in the financial statement.

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST
REQUIRED SUPPLEMENTAL INFORMATION
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT THE END OF YEAR)
DECEMBER 31, 2018

Plan sponsor's EIN: 33-0876139
Plan number: 001

(a)	(b) Identify of issuer, borrower, lessor, or similar party	(C) Description of investment including maturity date, rate of interest, collateral, par of maturity value	(d) Cost	(e) Current value
	American Funds Capital Income Builder Class R6	Mutual fund	*	$ 2,110,865
	Vanguard 500 Index Fund Admiral Class	Mutual fund	*	1,633,274
	T.Rowe Price Science and Technology Fund	Mutual fund	*	810,096
	MFS Growth Fund R6	Mutual fund	*	794,499
	Vanguard Target Retirement 2050 Fund	Mutual fund	*	700,063
	BlackRock Health Sciences Opportunities	Mutual fund	*	667,590
	Vanguard Total Bond Market Index Fund	Mutual fund	*	654,982
	American Funds New World Fund Class R6	Mutual fund	*	617,125
	Vanguard Mid-Cap Index Fund Admiral Shares	Mutual fund	*	504,737
	Vanguard Target Retirement 2040 Fund	Mutual fund	*	480,473
	American Funds American Mutual Fund R6	Mutual fund	*	456,977
	Vanguard Real Estate Index Fund Admiral	Mutual fund	*	433,798
	JPMorgan Core Plus Bond Fund Class R6	Mutual fund	*	420,773
	Federated Capital Preservation Fund	Common-collective trust	*	394,455
	Schwab Small-Cap Index Select	Mutual fund	*	357,536
	Goldman Sachs US Equity Insights Fund	Mutual fund	*	280,307
	Vanguard Developed Markets Index Fund Admiral Shares	Mutual fund	*	276,671
	Loomis Sayles Strategic Income Fund	Mutual fund	*	244,311
	Vanguard Target Retirement 2030 Fund	Mutual fund	*	192,009

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST
REQUIRED SUPPLEMENTAL INFORMATION
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT THE END OF YEAR)
DECEMBER 31, 2018

Plan sponsor's EIN: 33-0876139
Plan number: 001

(a)	(b) Identify of issuer, borrower, lessor, or similar party	(C) Description of investment including maturity date, rate of interest, collateral, par of maturity value	(d) Cost	(e) Current value
	Deutsche Enhanced Commodity Strategy Fund	Mutual fund	*	183,524
	Vanguard Target Retirement 2025 Fund	Mutual fund	*	156,527
	Vanguard Target Retirement 2020 Fund	Mutual fund	*	152,195
	Vanguard European Stock Index Fund Admiral	Mutual fund	*	143,072
	Hartford International Opportunities Fund Class Y	Mutual fund	*	132,716
	Vanguard Target Retirement 2060 Fund	Mutual fund	*	130,096
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	Vanguard Target Retirement 2045 Fund	Mutual fund	*	42,072
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	Vanguard Target Retirement 2015 Fund	Mutual fund	*	1,122
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	BlackRock Global Allocation Fund Inst	Mutual fund	*	518
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* Cost has been omitted as investment is participant directed.

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST
REQUIRED SUPPLEMENTAL INFORMATION
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT THE END OF YEAR)
DECEMBER 31, 2018

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(a)	(b) Identify of issuer, borrower, lessor, or similar party	(C) Description of investment including maturity date, rate of interest, collateral, par of maturity value	(d) Cost	(e) Current value
**	Notes receivable from participants	Various maturity dates Rates of interest: 4.25 - 6.25%	$ -	$ 160,312

** Indicates an identified person known to be a party-in-interest to the Plan.