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

2019

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

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
RAZER USA LTD 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2011

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)
RAZER USA LTD

9 PASTEUR SUITE 100
IRVINE, CA 92618

2b Employer Identification Number (EIN)
13-4290448

2c Plan Sponsor's telephone number
415-619-4036

2d Business code (see instructions)
423600

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.	10/13/2020	TEODORA NUTU-BALOIU
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2020	TEODORA NUTU-BALOIU
	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: **a** Sponsor's name **c** Plan Name	**4b**	EIN
		4d	PN
5	Total number of participants at the beginning of the plan year	**5**	255
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)**	188
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	199
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	99
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	298
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	298
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	203
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:

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

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) [X]	Insurance	**(1)** [X]	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)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **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 2019 Form M-1 annual report. If the plan was not required to file the 2019 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 A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2019

This Form is Open to Public Inspection

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
RAZER USA LTD 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
RAZER USA LTD

D Employer Identification Number (EIN)
13-4290448

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
71-0294708	86509		298	01/01/2019	12/31/2019

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	1281173
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP PENSION FUNDING

b	Balance at the end of the previous year			7b	0
c	Additions: (1) Contributions deposited during the year	7c(1)	201622		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	12117		
	(4) Transferred from separate account	7c(4)	563034		
	(5) Other (specify below)	7c(5)	1163523		
	▶ *				
	(6) Total additions			7c(6)	1940296
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	1940296
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	645247		
	(2) Administration charge made by carrier	7e(2)	4876		
	(3) Transferred to separate account	7e(3)	0		
	(4) Other (specify below)	7e(4)	9000		
	▶ *				
	(5) Total deductions			7e(5)	659123
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	1281173

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance

e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug

i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract

m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☐ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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.**	**2019** **This Form is Open to Public Inspection.**

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
RAZER USA LTD 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
RAZER USA LTD

D Employer Identification Number (EIN)
13-4290448

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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

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

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(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)

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(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 64	SERVICE PROVIDER	20752	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 64 65	RECORDKEEPER	715	Yes [X] No [ ]	Yes [X] No [ ]	0	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 [ ]

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
HARBOR CAP APP INV -HARBOR SERVICES 34-1953399	ANNUALIZED FORMULA: 0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INVS DIVRS DIVD R5 -INVESCO INVEST	11 GREENWAY PLAZA SUITE 100 HOUSTON, TX 77046	ANNUALIZED FORMULA: 0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INVS HIGH YLD R5 -INVESCO	5140 YONGE STREET SUITE 900 TORONTO, ON M2N6 CA	ANNUALIZED FORMULA: 0.35%

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INVS INTL GROWTH R5 -INVESCO 5140 YONGE STREET SUITE 900 TORONTO, ON M2N6 CA	ANNUALIZED FORMULA: 0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JPM MID CAP VALUE A -DST 430 W 7TH STREET SUITE 219432 KANSAS CITY, MO 64105	ANNUALIZED FORMULA: 0.50%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PGIM J MID-CAP GR A -PRUDENTIAL 22-3703799	ANNUALIZED FORMULA: 0.35%

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIMCO LOW DUR ADM -DST ASSET 430 W 7TH STREET SUITE 219432 KANSAS CITY, MO 64105	ANNUALIZED FORMULA: 0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(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

2019

This Form is Open to Public Inspection.

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
RAZER USA LTD 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
RAZER USA LTD

D Employer Identification Number (EIN)
13-4290448

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: INVESCO STABLE ASSET

b Name of sponsor of entity listed in (a): INVESCO 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)
27-3884161-001	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: STATE ST S&P 500 IDX IX

b Name of sponsor of entity listed in (a): STATE STREET BANK & TRUST CO

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)
90-0337987-344	C	0

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

2019

This Form is Open to Public Inspection

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
RAZER USA LTD 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
RAZER USA LTD

D Employer Identification Number (EIN)
13-4290448

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)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(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)	22548	91588
(9) Value of interest in common/collective trusts	1c(9)	1687489	0
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	6079926	8445933
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		1281173
(15) Other	1c(15)		

			(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	7789963	9818694
	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	7789963	9818694

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)	520981	
	(B) Participants	2a(1)(B)	1215036	
	(C) Others (including rollovers)	2a(1)(C)	203888	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1939905
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(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)	1964	
	(F) Other	2b(1)(F)	12117	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		14081
	(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)	240053	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		240053
	(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)		160172
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1225701
c Other income	2c		30181
d Total income. Add all **income** amounts in column (b) and enter total	2d		3610093
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1538549	
(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)		1538549
f Corrective distributions (see instructions)	2f		
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)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	42813	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		42813
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1581362
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		2028731
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) [ ] Unmodified **(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: SQUAR MILNER **(2)** EIN: 33-0835986

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 _____.

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

2019

This Form is Open to Public Inspection.

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
RAZER USA LTD 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
RAZER USA LTD

D Employer Identification Number (EIN)
13-4290448

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): 71-0294708 57-1198022

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):

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation_____



Certified Public Accountants
and Financial Advisors

Razer USA Ltd 401(k) Plan

Financial Statements and
Supplemental Schedule
December 31, 2019 and 2018

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*Note: Schedules other than those listed above have been omitted because the information is otherwise disclosed, not applicable or not required by 29 CFR 2520.103-10 of the Department of Labor Rules and Regulations for Reporting under the Employee Retirement Income Security Act of 1974.

squarmilner
Certified Public Accountants
and Financial Advisors

Squar Milner LLP

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator
Razer USA Ltd 401(k) Plan
Irvine, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Razer USA Ltd 401(k) Plan (the ''Plan"), which comprise the statements of net assets available for benefits as of December 31, 2019 and 2018, and the related statement of changes in net assets available for benefits for the year ended December 31, 2019, 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 the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matters 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 ("DOL") 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 Voya Institutional Trust Company ("Voya" or "Trustee"), the current trustee of the Plan, and Reliance Trust Company ("Reliance"), the former trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan Administrator that Voya held the Plan's investment assets and executed investment transactions as of December 31, 2019 and for the period from March 29, 2019 to December 31, 2019, and that Reliance held the Plan's investment assets and executed investment transactions as of December 31, 2018 and for the period from January 1, 2019 to March 28, 2019. The Plan Administrator has obtained certifications from the trustees as of December 31, 2019 and 2018 and for the year ended December 31, 2019, that the information provided to the Plan Administrator by current and former custodians 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.

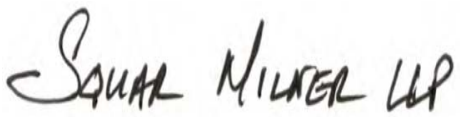
Other Matter

The Supplemental Schedule of Assets (Held at End of Year) as of December 31, 2019 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. The supplemental schedule is the responsibility of Plan management. 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 schedule.

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 current and former 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.

SQUAR MILNER LLP



Irvine, California
October 9, 2020

RAZER USA LTD 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2019 and 2018

	2019	2018
ASSETS		
Investments, at fair value:		
Common and collective trusts	$ 1,281,173	$ 1,687,489
Mutual funds	8,445,933	6,079,926
Total investments	9,727,106	7,767,415
Receivables:		
Notes receivable from participants	91,588	22,548
Total receivables	91,588	22,548
NET ASSETS AVAILABLE FOR BENEFITS	$ 9,818,694	$ 7,789,963

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

RAZER USA LTD 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2019

ADDITIONS TO NET ASSETS	
Investment income:	
Net appreciation in fair value of investments	$ 1,225,701
Interest and dividend income	412,342
Other	30,181
Total investment income	1,668,224
Interest income on notes receivable from participants	1,964
Contributions:	
Employee	1,215,036
Employer	520,981
Rollovers	203,888
Total contributions	1,939,905
Total additions	3,610,093
DEDUCTIONS FROM NET ASSETS	
Benefits paid to participants	1,538,549
Administrative expenses	42,813
Total deductions	1,581,362
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	2,028,731
NET ASSETS AVAILABLE FOR BENEFITS – beginning of year	7,789,963
NET ASSETS AVAILABLE FOR BENEFITS – end of year	$ 9,818,694

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

1. PLAN DESCRIPTION

General

The following description of the Razer USA Ltd 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

The Plan was created on January 1, 2011, and is a defined contribution plan covering all eligible employees of Razer USA Ltd (the "Company") as defined in the plan document.

The Plan is designed to qualify under Section 401(k) of the Internal Revenue Code ("IRC"), as amended, and is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Plan Administration

The Company is the Plan Administrator and Sponsor. Certain Plan investments were managed by Reliance Trust Company, the former trustee ("Reliance") and ADP Retirement Services the former record-keeper of the Plan through March 28, 2019. Effective March 29, 2019, Voya Institutional Trust Company ("Voya" or "Trustee"), became the Trustee of the Plan and was responsible for administering Plan investments and maintaining the individual participant account balances through December 31, 2019. Plan expenses are allocated to each participant's account either proportionately based on the value of the account balances or as an equal dollar amount based on the number of participants in the Plan. The Company may, however, at its discretion, reimburse the Plan for such administrative expenses.

Participation and Eligibility

Participation in the Plan is voluntary for all employees except for employees covered by a collective bargaining agreement who are not eligible to participate in the Plan. An employee is eligible to participate in the Plan after completion of three months of service with the Company. There are no eligibility age restrictions.

Contributions

Once eligible, participants can enroll on the first day of the following month. The participant may elect to contribute a whole percentage of their eligible compensation, subject to annual IRC limits of $19,000 for 2019. The Plan also allows for catch-up contributions for those participants over the age of 50, not to exceed $6,000 in 2019. Participants can direct their contributions into a variety of investment options offered by the Plan

The Company elected to make safe harbor matching contributions in accordance with statutory requirements. Participants are entitled to receive safe harbor matching contributions equal to 100% of participant's elective deferrals that do not exceed 3% of participant's compensation, plus 50% of participant's deferrals between 3% and 5% of the participant's compensation. This safe harbor matching contribution is immediately 100% vested. The Company's safe harbor matching contribution is calculated and paid on a pay period basis.

1. PLAN DESCRIPTION (continued)

Contributions (continued)

Participants are also allowed to make rollover contributions of amounts received from other tax-qualified employer sponsored retirement plans. Such contributions are deposited in the appropriate investment funds in accordance with the participant's directions and the Plan's provisions.

Participant Accounts

A separate account is established and maintained for each participant and is credited, as applicable, with the participant's contributions and the Company's matching contribution, and the allocation of the respective investment income or losses by investment fund option, net of related investment fees. Investment income or losses are allocated to the participant's account in relation to the investment performance of each fund and the proportion of each participant's account balance to the total balance in each fund. The benefit to which a participant is entitled equals the participant's accumulated vested account balance.

Vesting

All participant and Company matching contributions to the Plan are immediately fully vested and such amounts are nonforfeitable.

Notes Receivable from Participants

Participants are eligible to apply for two loans from the Plan at a time, subject to approval by the Plan Administrator. Total loans outstanding are limited to the lesser of $50,000 or one-half of the participant's vested account balance and must be a minimum of $500, in accordance with the Plan document. Loans bear interest at a rate as determined by the Plan Administrator to be the prime rate at issuance date and are collateralized by the borrower's assignment of rights to their vested account, as acknowledged by a promissory note. The term of repayment of the loans, other than principal residence loans, must not be greater than five years. Loans for purchase of a principal residence may be extended up to 30 years. All loans become due and payable upon death or termination of employment. The interest rates range from 4.75% to 7.25% per annum at December 31, 2019 and 2018, and the notes receivable mature through 2023.

Payment of Benefits

Upon termination of employment due to retirement, death, disability or other reasons, participants may elect to receive a lump-sum amount equal to the value of their vested account, transfer the vested balance to a qualified plan, or leave the vested balance in the Plan. The Plan also allows for in-service withdrawals for participants attaining certain service or age requirements as defined in the Plan document.

1. PLAN DESCRIPTION (continued)

Hardship Withdrawals

Participants may receive hardship withdrawals against their account balance for immediate and heavy financial needs such as unreimbursed medical expenses, purchase of a principal residence, to prevent eviction or foreclosure on their personal residence, to pay for post-secondary education expenses, or to pay for funeral services.

Such reasons for hardship withdrawal are permitted by the provision of the IRC and the Plan document. The participant's pretax contributions to the Plan are suspended for six months after receipt of a hardship withdrawal.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan document to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of Plan termination, the net assets of the Plan will be allocated among the participants and their beneficiaries in accordance with the provisions of ERISA.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting, which is in accordance with accounting principles generally accepted within the United States of America ("GAAP").

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

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

Investments in securities are accounted for on the date securities are purchased or sold (trade date). Dividend income is recorded in the participant accounts on the ex-dividend date. Interest income is recognized on an accrual basis as earned.

The Plan presents in the statement of changes in net assets available for benefits the net appreciation (depreciation) in the fair value of its investments which consists of both realized gains (losses) and unrealized appreciation (depreciation) on those investments. Investment related expenses are also included in net appreciation (depreciation) in fair value of investments.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Concentration of Credit Risk

The Plan's investments include bank-administered and registered investment company mutual funds that represent obligations by the counterparties to meet the terms of the financial instruments. Should one or more of the counterparties default, the Plan might lose amounts up to the recorded carrying value of the related instruments.

Risks and Uncertainties

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 and the level of uncertainty related to changes in the values of investment securities, it is at least reasonably possible that changes in circumstances in the near term could materially affect participant's account balances and the amounts reported in the statements of net assets available for benefits and the statements of changes in net assets available for benefits.

Notes Receivable from Participants

Notes receivable from participants are recorded at their unpaid principal balance plus any accrued but unpaid interest.

Contributions

Participant contributions are recorded by the Plan in the year withheld from participant earnings. Company contributions are recorded in the year in which they become obligations of the Company.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

The Company pays certain administrative expenses of the Plan, while other expenses including loan-related fees are paid out of the Plan. Other management fees and transaction costs associated with the investment options are included by the Trustee in net appreciation (depreciation) in fair value of investments.

Going Concern

In connection with preparing financial statements, the Plan's management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as going concern within one year after the date that the financial statements are issued. The Plan Sponsor has performed this assessment as of the date these financial statements were issued and no going concern uncertainties were identified.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Subsequent Events

The Plan evaluated subsequent events for their potential impact on the financial statements and disclosures through October 9, 2020, which is the date the financial statements were available to be issued, and noted no significant or reportable events, other than disclosed below, requiring adjustments to the financial statements or disclosure.

On January 30, 2020 the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally. In March of 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. This pandemic has adversely affected global economic activity and greatly contributed to significant deterioration and instability in financial markets. As a result, the Plan's investment portfolio has declined in fair value since December 31, 2019. Because the values of the Plan's individual investments have and will fluctuate in response to changing market conditions, the amount of losses that will be recognized in subsequent periods, if any, and related impact on the Plan's liquidity cannot be determined at this time.

3. INVESTMENT INFORMATION CERTIFIED BY THE PLAN TRUSTEE

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the ERISA.

Accordingly, the Plan Administrator has obtained certifications from the current and former trustees; Voya Institutional Trust Company and Reliance Trust Company certifying that the following information included in the accompanying financial statements and supplemental schedule is complete and accurate:

- Investments at fair value as reflected in the statements of net assets available for benefits of $9,727,106 and $7,767,415 as of December 31, 2019 and 2018, respectively.
- Notes receivable from participants as reflected in the statements of net assets available for benefits of $91,588 and $22,548 as of December 31, 2019 and 2018, respectively.

Voya Institutional Trust Company and Reliance Trust Company also certified to the completeness and accuracy of net appreciation in fair value of investments of $1,225,701 and interest and dividend income of $412,342 related to the aforementioned assets, other income of $30,181, and interest income on notes receivable from participants of $1,964 for the year ended December 31, 2019.

Section 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA states, in part, that any statement of information prepared and certified by a trustee need not be audited or reported on by an independent public accountant. Pursuant to that regulation, the Plan Administrator has instructed its independent public accountants, Squar Milner LLP, not to perform any auditing procedures with respect to information certified by the Trustee.

4. FAIR VALUE MEASUREMENTS

Accounting Standards Codification 820 establishes a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. This hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs. The level in the fair value hierarchy is determined based on the lowest level input that is significant to the fair value measurement in its entirety. The three levels of inputs used to measure fair value are as follows:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

The following is a description of the valuation methodologies used for the investments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy. There have been no changes in the methodologies used as of December 31, 2019 and 2018.

Mutual funds: Valued at the net asset value ("NAV") of shares held by the Plan based upon quoted market prices at year-end and are considered a Level 1 investment.

Common/Collective Trusts: Common/Collective Trusts ("CCT") funds are valued at the NAV per unit as a practical expedient to estimate fair value, which are based on the fair values of the underlying investments held by the funds less liabilities. Per adoption of Accounting Standards Update 2015-07, CCT funds that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. CCT funds are redeemable, have trades that settle daily and have no future commitments or other trading restrictions. Were the Plan to initiate a full redemption of the CCT funds, there could be a temporary delay in withdrawal in order to ensure that securities liquidations are carried out in an orderly manner.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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 dates.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2019 and 2018:

4. FAIR VALUE MEASUREMENTS (continued)

Description	Asset Fair Value as of December 31, 2019 Level 1	Total
Mutual funds	$ 8,445,933	$ 8,445,933
Total investments in the fair value hierarchy	$ 8,445,933	8,445,933
Common and collective trusts		1,281,173
Total investments at fair value		$ 9,727,106

Description	Asset Fair Value as of December 31, 2018 Level 1	Total
Mutual funds	$ 6,079,926	$ 6,079,926
Total investments in the fair value hierarchy	$ 6,079,926	6,079,926
Common and collective trusts		1,687,489
Total investments at fair value		$ 7,767,415

5. PARTY-IN-INTEREST TRANSACTIONS

The Plan allows for transactions with certain parties who may perform services or have fiduciary responsibilities to the Plan. The Plan issues loans to participants, which are secured by the vested balances in the participant's accounts.

6. TAX STATUS OF THE PLAN

The Plan has received a favorable determination letter, dated September 01, 2014, from the Internal Revenue Service ("IRS") indicating that the Plan is qualified under Section 401(a) of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan Administrator and the Plan's tax counsel believe that the Plan is designed and is currently in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2019, there are no uncertain positions taken or expected to be taken that would require recognition of the liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions and the Plan could be subject to income tax if certain issues were found by the IRS that could result in the disqualification of the Plan's tax-exempt status; however, there are currently no audits for any tax periods in progress.

SUPPLEMENTAL SCHEDULE

RAZER USA LTD 401(K) PLAN
SCHEDULE H, PART IV, LINE 4i - SCHEDULE OF ASSETS
(HELD AT END OF YEAR)
EIN # 13-4290448 – Plan # 001
December 31, 2019

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
		Common Collective Trust Funds:		
*	Voya Retirement Insurance	Fixed Account	**	$ 1,281,173
		Mutual Funds:		
	AllianceBernstein L.P.	Small Growth Portfolio	**	228,310
	American Century Investments	Mid Cap Value Fund	**	300,130
	American Funds Am Balanced R6	American Balanced Fund	**	445,287
	American Funds New World R6	American Funds New World	**	372,475
	Amundi Pioneer Asset Management	Bond Fund K	**	160,835
	BlackRock Advisors	High Yield Bond Portfolio	**	173,467
	Carillon Tower Advisors	Mid Cap Growth Fund	**	263,174
	Dimensional Funds	International Value Portfolio	**	83,635
	Fidelity Investments	500 Index Fund	**	1,117,149
	Fidelity Investments	Mid Cap Index Fund	**	21,922
	Fidelity Investments	Small Cap Index Fund	**	9,630
	Fidelity Investments	Total International Index Fund	**	85,518
	Janus Capital Management	Small Cap Value Fund	**	258,696
	Pacific Investment Management	Income Fund Institutional	**	1,977
	T. Rowe Price Associates	Blue Chip Growth Fund I	**	371,951
	Vanguard Investments	Equity Income Fund	**	296,934
	Vanguard Investments	International Growth Fund	**	41,848
	Vanguard Investments	Target Retirement 2015	**	195,508
	Vanguard Investments	Target Retirement 2020	**	619,740
	Vanguard Investments	Target Retirement 2025	**	223,590
	Vanguard Investments	Target Retirement 2030	**	783,238
	Vanguard Investments	Target Retirement 2035	**	437,841
	Vanguard Investments	Target Retirement 2040	**	893,387
	Vanguard Investments	Target Retirement 2045	**	220,024
	Vanguard Investments	Target Retirement 2050	**	414,777
	Vanguard Investments	Target Retirement 2055	**	418,258
	Vanguard Investments	Target Retirement 2060	**	6,550
*	Voya Retirement Insurance	Government Money Market Fund	**	82
		Total Investments		9,727,106
*	Notes Receivable from Participants	Interest rates range from 4.75% to 7.25% per annum and mature through 2023		91,588
		Total		$ 9,818,694

* Denotes a party-in-interest, as defined by ERISA, for which a statutory exemption exists.

** Disclosure of this information is not required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA when the account is participant directed.

Attachment to 2019 Form 5500
Schedule H, line 4i - Schedule of Assets
(Held at End of Year)
RAZER USA LTD 401(K) PLAN
EIN# 13-4290448
Plan# 001
As Of December 31, 2019

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity date	(d)Cost	(e) Current Value
	AB Small Cap Grw Port Z	Registered Investment Company		$228,310
	AmCen Mid Cap Value Fund R6	Registered Investment Company		$300,130
	American Funds Am Balanced R6	Registered Investment Company		$445,288
	American Funds New World R6	Registered Investment Company		$372,475
	BlkRck High Yield Bnd Port K	Registered Investment Company		$173,467
	Carillon Eagle Mid Cap Grw R6	Registered Investment Company		$263,174
	DFA Intl Value Portfolio Inst	Registered Investment Company		$83,635
	Fidelity 500 Index Fund	Registered Investment Company		$1,117,149
	Fidelity Mid Cap Idx Fd	Registered Investment Company		$21,922
	Fidelity Sm Cp Ind Fd	Registered Investment Company		$9,630
	Fidelity Tot Intl Idx Fund	Registered Investment Company		$85,519
	Janus Hndr Small Cap Val Fd N	Registered Investment Company		$258,696
	PIMCO Income Fund Ins	Registered Investment Company		$1,977
	Pioneer Bond Fund K	Registered Investment Company		$160,835
	TRwPr Blue Chip Growth Fnd I	Registered Investment Company		$371,951
	Vangrd Equity Income Fund Adm	Registered Investment Company		$296,934
	Vangrd Intl Grw Fnd Adm	Registered Investment Company		$41,848
	Vangrd Trgt Retire 2015 Fd Inv	Registered Investment Company		$195,508
	Vangrd Trgt Retire 2020 Fd Inv	Registered Investment Company		$619,740
	Vangrd Trgt Retire 2025 Fd Inv	Registered Investment Company		$223,590
	Vangrd Trgt Retire 2030 Fd Inv	Registered Investment Company		$783,238
	Vangrd Trgt Retire 2035 Fd Inv	Registered Investment Company		$437,841
	Vangrd Trgt Retire 2040 Fd Inv	Registered Investment Company		$893,387
	Vangrd Trgt Retire 2045 Fd Inv	Registered Investment Company		$220,024
	Vangrd Trgt Retire 2050 Fd Inv	Registered Investment Company		$414,777
	Vangrd Trgt Retire 2055 Fd Inv	Registered Investment Company		$418,258
	Vangrd Trgt Retire 2060 Fd Inv	Registered Investment Company		$6,550
*	Voya Fixed Account (4450)	Insurance Company General Account		$1,281,173
*	Voya Gv Mny Mkt F A (Hld Acct)	Registered Investment Company		$82
	Participant Loans	Participant Loans		$91,588
	TOTAL			$9,818,694

* denotes party-in-interest
Column (d) is not required as the Plan's investments are totally participant directed.



Certified Public Accountants
and Financial Advisors

Razer USA Ltd 401(k) Plan

Financial Statements and
Supplemental Schedule
December 31, 2019 and 2018

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*Note: Schedules other than those listed above have been omitted because the information is otherwise disclosed, not applicable or not required by 29 CFR 2520.103-10 of the Department of Labor Rules and Regulations for Reporting under the Employee Retirement Income Security Act of 1974.

squarmilner
Certified Public Accountants
and Financial Advisors

Squar Milner LLP

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator
Razer USA Ltd 401(k) Plan
Irvine, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Razer USA Ltd 401(k) Plan (the ''Plan"), which comprise the statements of net assets available for benefits as of December 31, 2019 and 2018, and the related statement of changes in net assets available for benefits for the year ended December 31, 2019, 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 the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matters 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 ("DOL") 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 Voya Institutional Trust Company ("Voya" or "Trustee"), the current trustee of the Plan, and Reliance Trust Company ("Reliance"), the former trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan Administrator that Voya held the Plan's investment assets and executed investment transactions as of December 31, 2019 and for the period from March 29, 2019 to December 31, 2019, and that Reliance held the Plan's investment assets and executed investment transactions as of December 31, 2018 and for the period from January 1, 2019 to March 28, 2019. The Plan Administrator has obtained certifications from the trustees as of December 31, 2019 and 2018 and for the year ended December 31, 2019, that the information provided to the Plan Administrator by current and former custodians 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.

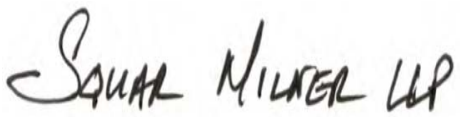
Other Matter

The Supplemental Schedule of Assets (Held at End of Year) as of December 31, 2019 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. The supplemental schedule is the responsibility of Plan management. 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 schedule.

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 current and former 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.

SQUAR MILNER LLP



Irvine, California
October 9, 2020

RAZER USA LTD 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2019 and 2018

	2019	2018
ASSETS		
Investments, at fair value:		
Common and collective trusts	$ 1,281,173	$ 1,687,489
Mutual funds	8,445,933	6,079,926
Total investments	9,727,106	7,767,415
Receivables:		
Notes receivable from participants	91,588	22,548
Total receivables	91,588	22,548
NET ASSETS AVAILABLE FOR BENEFITS	$ 9,818,694	$ 7,789,963

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

RAZER USA LTD 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2019

ADDITIONS TO NET ASSETS	
Investment income:	
Net appreciation in fair value of investments	$ 1,225,701
Interest and dividend income	412,342
Other	30,181
Total investment income	1,668,224
Interest income on notes receivable from participants	1,964
Contributions:	
Employee	1,215,036
Employer	520,981
Rollovers	203,888
Total contributions	1,939,905
Total additions	3,610,093
DEDUCTIONS FROM NET ASSETS	
Benefits paid to participants	1,538,549
Administrative expenses	42,813
Total deductions	1,581,362
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	2,028,731
NET ASSETS AVAILABLE FOR BENEFITS – beginning of year	7,789,963
NET ASSETS AVAILABLE FOR BENEFITS – end of year	$ 9,818,694

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

1. PLAN DESCRIPTION

General

The following description of the Razer USA Ltd 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

The Plan was created on January 1, 2011, and is a defined contribution plan covering all eligible employees of Razer USA Ltd (the "Company") as defined in the plan document.

The Plan is designed to qualify under Section 401(k) of the Internal Revenue Code ("IRC"), as amended, and is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Plan Administration

The Company is the Plan Administrator and Sponsor. Certain Plan investments were managed by Reliance Trust Company, the former trustee ("Reliance") and ADP Retirement Services the former record-keeper of the Plan through March 28, 2019. Effective March 29, 2019, Voya Institutional Trust Company ("Voya" or "Trustee"), became the Trustee of the Plan and was responsible for administering Plan investments and maintaining the individual participant account balances through December 31, 2019. Plan expenses are allocated to each participant's account either proportionately based on the value of the account balances or as an equal dollar amount based on the number of participants in the Plan. The Company may, however, at its discretion, reimburse the Plan for such administrative expenses.

Participation and Eligibility

Participation in the Plan is voluntary for all employees except for employees covered by a collective bargaining agreement who are not eligible to participate in the Plan. An employee is eligible to participate in the Plan after completion of three months of service with the Company. There are no eligibility age restrictions.

Contributions

Once eligible, participants can enroll on the first day of the following month. The participant may elect to contribute a whole percentage of their eligible compensation, subject to annual IRC limits of $19,000 for 2019. The Plan also allows for catch-up contributions for those participants over the age of 50, not to exceed $6,000 in 2019. Participants can direct their contributions into a variety of investment options offered by the Plan

The Company elected to make safe harbor matching contributions in accordance with statutory requirements. Participants are entitled to receive safe harbor matching contributions equal to 100% of participant's elective deferrals that do not exceed 3% of participant's compensation, plus 50% of participant's deferrals between 3% and 5% of the participant's compensation. This safe harbor matching contribution is immediately 100% vested. The Company's safe harbor matching contribution is calculated and paid on a pay period basis.

1. PLAN DESCRIPTION (continued)

Contributions (continued)

Participants are also allowed to make rollover contributions of amounts received from other tax-qualified employer sponsored retirement plans. Such contributions are deposited in the appropriate investment funds in accordance with the participant's directions and the Plan's provisions.

Participant Accounts

A separate account is established and maintained for each participant and is credited, as applicable, with the participant's contributions and the Company's matching contribution, and the allocation of the respective investment income or losses by investment fund option, net of related investment fees. Investment income or losses are allocated to the participant's account in relation to the investment performance of each fund and the proportion of each participant's account balance to the total balance in each fund. The benefit to which a participant is entitled equals the participant's accumulated vested account balance.

Vesting

All participant and Company matching contributions to the Plan are immediately fully vested and such amounts are nonforfeitable.

Notes Receivable from Participants

Participants are eligible to apply for two loans from the Plan at a time, subject to approval by the Plan Administrator. Total loans outstanding are limited to the lesser of $50,000 or one-half of the participant's vested account balance and must be a minimum of $500, in accordance with the Plan document. Loans bear interest at a rate as determined by the Plan Administrator to be the prime rate at issuance date and are collateralized by the borrower's assignment of rights to their vested account, as acknowledged by a promissory note. The term of repayment of the loans, other than principal residence loans, must not be greater than five years. Loans for purchase of a principal residence may be extended up to 30 years. All loans become due and payable upon death or termination of employment. The interest rates range from 4.75% to 7.25% per annum at December 31, 2019 and 2018, and the notes receivable mature through 2023.

Payment of Benefits

Upon termination of employment due to retirement, death, disability or other reasons, participants may elect to receive a lump-sum amount equal to the value of their vested account, transfer the vested balance to a qualified plan, or leave the vested balance in the Plan. The Plan also allows for in-service withdrawals for participants attaining certain service or age requirements as defined in the Plan document.

1. PLAN DESCRIPTION (continued)

Hardship Withdrawals

Participants may receive hardship withdrawals against their account balance for immediate and heavy financial needs such as unreimbursed medical expenses, purchase of a principal residence, to prevent eviction or foreclosure on their personal residence, to pay for post-secondary education expenses, or to pay for funeral services.

Such reasons for hardship withdrawal are permitted by the provision of the IRC and the Plan document. The participant's pretax contributions to the Plan are suspended for six months after receipt of a hardship withdrawal.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan document to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of Plan termination, the net assets of the Plan will be allocated among the participants and their beneficiaries in accordance with the provisions of ERISA.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting, which is in accordance with accounting principles generally accepted within the United States of America ("GAAP").

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

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

Investments in securities are accounted for on the date securities are purchased or sold (trade date). Dividend income is recorded in the participant accounts on the ex-dividend date. Interest income is recognized on an accrual basis as earned.

The Plan presents in the statement of changes in net assets available for benefits the net appreciation (depreciation) in the fair value of its investments which consists of both realized gains (losses) and unrealized appreciation (depreciation) on those investments. Investment related expenses are also included in net appreciation (depreciation) in fair value of investments.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Concentration of Credit Risk

The Plan's investments include bank-administered and registered investment company mutual funds that represent obligations by the counterparties to meet the terms of the financial instruments. Should one or more of the counterparties default, the Plan might lose amounts up to the recorded carrying value of the related instruments.

Risks and Uncertainties

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 and the level of uncertainty related to changes in the values of investment securities, it is at least reasonably possible that changes in circumstances in the near term could materially affect participant's account balances and the amounts reported in the statements of net assets available for benefits and the statements of changes in net assets available for benefits.

Notes Receivable from Participants

Notes receivable from participants are recorded at their unpaid principal balance plus any accrued but unpaid interest.

Contributions

Participant contributions are recorded by the Plan in the year withheld from participant earnings. Company contributions are recorded in the year in which they become obligations of the Company.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

The Company pays certain administrative expenses of the Plan, while other expenses including loan-related fees are paid out of the Plan. Other management fees and transaction costs associated with the investment options are included by the Trustee in net appreciation (depreciation) in fair value of investments.

Going Concern

In connection with preparing financial statements, the Plan's management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as going concern within one year after the date that the financial statements are issued. The Plan Sponsor has performed this assessment as of the date these financial statements were issued and no going concern uncertainties were identified.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Subsequent Events

The Plan evaluated subsequent events for their potential impact on the financial statements and disclosures through October 9, 2020, which is the date the financial statements were available to be issued, and noted no significant or reportable events, other than disclosed below, requiring adjustments to the financial statements or disclosure.

On January 30, 2020 the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally. In March of 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. This pandemic has adversely affected global economic activity and greatly contributed to significant deterioration and instability in financial markets. As a result, the Plan's investment portfolio has declined in fair value since December 31, 2019. Because the values of the Plan's individual investments have and will fluctuate in response to changing market conditions, the amount of losses that will be recognized in subsequent periods, if any, and related impact on the Plan's liquidity cannot be determined at this time.

3. INVESTMENT INFORMATION CERTIFIED BY THE PLAN TRUSTEE

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the ERISA.

Accordingly, the Plan Administrator has obtained certifications from the current and former trustees; Voya Institutional Trust Company and Reliance Trust Company certifying that the following information included in the accompanying financial statements and supplemental schedule is complete and accurate:

- Investments at fair value as reflected in the statements of net assets available for benefits of $9,727,106 and $7,767,415 as of December 31, 2019 and 2018, respectively.
- Notes receivable from participants as reflected in the statements of net assets available for benefits of $91,588 and $22,548 as of December 31, 2019 and 2018, respectively.

Voya Institutional Trust Company and Reliance Trust Company also certified to the completeness and accuracy of net appreciation in fair value of investments of $1,225,701 and interest and dividend income of $412,342 related to the aforementioned assets, other income of $30,181, and interest income on notes receivable from participants of $1,964 for the year ended December 31, 2019.

Section 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA states, in part, that any statement of information prepared and certified by a trustee need not be audited or reported on by an independent public accountant. Pursuant to that regulation, the Plan Administrator has instructed its independent public accountants, Squar Milner LLP, not to perform any auditing procedures with respect to information certified by the Trustee.

4. FAIR VALUE MEASUREMENTS

Accounting Standards Codification 820 establishes a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. This hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs. The level in the fair value hierarchy is determined based on the lowest level input that is significant to the fair value measurement in its entirety. The three levels of inputs used to measure fair value are as follows:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

The following is a description of the valuation methodologies used for the investments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy. There have been no changes in the methodologies used as of December 31, 2019 and 2018.

Mutual funds: Valued at the net asset value ("NAV") of shares held by the Plan based upon quoted market prices at year-end and are considered a Level 1 investment.

Common/Collective Trusts: Common/Collective Trusts ("CCT") funds are valued at the NAV per unit as a practical expedient to estimate fair value, which are based on the fair values of the underlying investments held by the funds less liabilities. Per adoption of Accounting Standards Update 2015-07, CCT funds that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. CCT funds are redeemable, have trades that settle daily and have no future commitments or other trading restrictions. Were the Plan to initiate a full redemption of the CCT funds, there could be a temporary delay in withdrawal in order to ensure that securities liquidations are carried out in an orderly manner.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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 dates.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2019 and 2018:

4. FAIR VALUE MEASUREMENTS (continued)

Description	Asset Fair Value as of December 31, 2019 Level 1	Total
Mutual funds	$ 8,445,933	$ 8,445,933
Total investments in the fair value hierarchy	$ 8,445,933	8,445,933
Common and collective trusts		1,281,173
Total investments at fair value		$ 9,727,106

Description	Asset Fair Value as of December 31, 2018 Level 1	Total
Mutual funds	$ 6,079,926	$ 6,079,926
Total investments in the fair value hierarchy	$ 6,079,926	6,079,926
Common and collective trusts		1,687,489
Total investments at fair value		$ 7,767,415

5. PARTY-IN-INTEREST TRANSACTIONS

The Plan allows for transactions with certain parties who may perform services or have fiduciary responsibilities to the Plan. The Plan issues loans to participants, which are secured by the vested balances in the participant's accounts.

6. TAX STATUS OF THE PLAN

The Plan has received a favorable determination letter, dated September 01, 2014, from the Internal Revenue Service ("IRS") indicating that the Plan is qualified under Section 401(a) of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan Administrator and the Plan's tax counsel believe that the Plan is designed and is currently in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2019, there are no uncertain positions taken or expected to be taken that would require recognition of the liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions and the Plan could be subject to income tax if certain issues were found by the IRS that could result in the disqualification of the Plan's tax-exempt status; however, there are currently no audits for any tax periods in progress.

SUPPLEMENTAL SCHEDULE

RAZER USA LTD 401(K) PLAN
SCHEDULE H, PART IV, LINE 4i - SCHEDULE OF ASSETS
(HELD AT END OF YEAR)
EIN # 13-4290448 – Plan # 001
December 31, 2019

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
		Common Collective Trust Funds:		
*	Voya Retirement Insurance	Fixed Account	**	$ 1,281,173
		Mutual Funds:		
	AllianceBernstein L.P.	Small Growth Portfolio	**	228,310
	American Century Investments	Mid Cap Value Fund	**	300,130
	American Funds Am Balanced R6	American Balanced Fund	**	445,287
	American Funds New World R6	American Funds New World	**	372,475
	Amundi Pioneer Asset Management	Bond Fund K	**	160,835
	BlackRock Advisors	High Yield Bond Portfolio	**	173,467
	Carillon Tower Advisors	Mid Cap Growth Fund	**	263,174
	Dimensional Funds	International Value Portfolio	**	83,635
	Fidelity Investments	500 Index Fund	**	1,117,149
	Fidelity Investments	Mid Cap Index Fund	**	21,922
	Fidelity Investments	Small Cap Index Fund	**	9,630
	Fidelity Investments	Total International Index Fund	**	85,518
	Janus Capital Management	Small Cap Value Fund	**	258,696
	Pacific Investment Management	Income Fund Institutional	**	1,977
	T. Rowe Price Associates	Blue Chip Growth Fund I	**	371,951
	Vanguard Investments	Equity Income Fund	**	296,934
	Vanguard Investments	International Growth Fund	**	41,848
	Vanguard Investments	Target Retirement 2015	**	195,508
	Vanguard Investments	Target Retirement 2020	**	619,740
	Vanguard Investments	Target Retirement 2025	**	223,590
	Vanguard Investments	Target Retirement 2030	**	783,238
	Vanguard Investments	Target Retirement 2035	**	437,841
	Vanguard Investments	Target Retirement 2040	**	893,387
	Vanguard Investments	Target Retirement 2045	**	220,024
	Vanguard Investments	Target Retirement 2050	**	414,777
	Vanguard Investments	Target Retirement 2055	**	418,258
	Vanguard Investments	Target Retirement 2060	**	6,550
*	Voya Retirement Insurance	Government Money Market Fund	**	82
		Total Investments		9,727,106
*	Notes Receivable from Participants	Interest rates range from 4.75% to 7.25% per annum and mature through 2023		91,588
		Total		$ 9,818,694

* Denotes a party-in-interest, as defined by ERISA, for which a statutory exemption exists.

** Disclosure of this information is not required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA when the account is participant directed.