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

2022

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

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)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶ [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan
ISA 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 07/01/1999

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)
INNOVATIVE SIGNAL ANALYSIS, INC.

3301 E RENNER RD
SUITE 200
RICHARDSON, TX 75082

2b Employer Identification Number (EIN)
75-2669809

2c Plan Sponsor's telephone number
972-231-5702

2d Business code (see instructions)
334500

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	09/07/2023	STACY KNIFFEN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: **a** Sponsor's name **c** Plan Name	**4b** EIN **4d** PN	
5 Total number of participants at the beginning of the plan year	**5**	152
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)**	118
a(2) Total number of active participants at the end of the plan year	**6a(2)**	135
b Retired or separated participants receiving benefits	**6b**	4
c Other retired or separated participants entitled to future benefits	**6c**	35
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	174
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f Total. Add lines **6d** and **6e**	**6f**	175
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	171
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 2T 3D

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] 0 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **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 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	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.**	**2022** **This Form is Open to Public Inspection.**

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan	**B** Three-digit plan number (PN) ▶
ISA 401(K) PLAN	001

C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
INNOVATIVE SIGNAL ANALYSIS, INC.	75-2669809

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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	650	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 [ ]

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

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

2022

This Form is Open to Public Inspection

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan
ISA 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
INNOVATIVE SIGNAL ANALYSIS, INC.

D Employer Identification Number (EIN)
75-2669809

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	4609998	4790350
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	121187	188799
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	38346638	28751159
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	43077823	33730308
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	43077823	33730308

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)	846449	
(B) Participants	2a(1)(B)	1783136	
(C) Others (including rollovers)	2a(1)(C)	194260	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		2823845
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	64162	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	8861	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		73023
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1776689	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		1776689
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-9577710
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		-4904153
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4442712	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		4442712
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	650	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		650
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		4443362
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-9347515
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) [X] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [ ] neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: BAKER TILLY US, LLP **(2)** EIN: 39-0859910

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	

		Yes	No	Amount
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	
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		693000
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		7254
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 Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500)

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

2022

This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan
ISA 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
INNOVATIVE SIGNAL ANALYSIS, INC.

D Employer Identification Number (EIN)
75-2669809

Part I Distributions

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

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

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

EIN(s): 04-6568107

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	**14a**	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14b**	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14c**	

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

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

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

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

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

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

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

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

ISA 401(k) Plan

Financial Statements and
Supplementary Information

December 31, 2022 and 2021

ISA 401(k) Plan

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December 31, 2022 and 2021

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Independent Auditors' Report

To the Participants and Plan Administrator of
ISA 401(k) Plan

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

We have performed an audit of the financial statements of ISA 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

- The information in the financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

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Responsibilities of Management

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

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

Auditors' Responsibilities

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

Other Matter

The supplemental schedule, Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year), is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Baker Tilly US, LLP

Plano, Texas
August 29, 2023

ISA 401(k) Plan

Statements of Net Assets Available for Benefits
December 31, 2022 and 2021

	2022	2021
Assets		
Investments at fair value:		
Money market fund	$ 4,790,350	$ 4,609,998
Mutual funds of registered investment companies	28,751,159	38,346,638
Total investments	33,541,509	42,956,636
Receivables:		
Participant contributions	112,911	-
Company contribution	94,003	-
Notes receivable from participants	188,799	121,187
Total receivables	395,713	121,187
Net assets available for benefits	$ 33,937,222	$ 43,077,823

See notes to financial statements

ISA 401(k) Plan

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2022

Additions	
Investment income (loss):	
Net depreciation of fair value of investments	$ (9,577,710)
Interest and dividends	1,840,851
Total investment loss	(7,736,859)
Interest income on notes receivable from participants	8,861
Contributions:	
Participants	1,896,047
Company, net	940,452
Rollovers	194,260
Total contributions	3,030,759
Total additions	(4,697,239)
Deductions	
Benefits paid to participants	4,442,712
Administrative expenses, net	650
Total deductions	4,443,362
Net decrease	(9,140,601)
Net Assets Available for Benefits	
Beginning of year	43,077,823
End of year	$ 33,937,222

See notes to financial statements

1. Description of the Plan

General

The ISA 401(k) Plan (the Plan) is sponsored by Innovative Signal Analysis, Inc. (the Company or the Plan Sponsor or the Plan Administrator). The Plan is a voluntary defined contribution plan covering substantially all eligible employees of the Company and its affiliates. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Company established the Plan effective July 1, 1999. The Plan was amended and restated September 28, 2020, due to a new favorable determination letter from the Internal Revenue Service (IRS). Fidelity Management Trust Company, acting as the Trustee (Trustee or Fidelity), holds the Plan's investment assets. Fidelity Workplace Services LLC, acting as the Record-Keeper, executes investment transactions for the Plan. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

Eligibility and Participant Accounts

The Plan, as amended, allows employees to become eligible to participate in the Plan at the age of eighteen on the first day of the month following their month of hire. Each participant's account is credited with the participant's voluntary contributions, Company safe harbor nonelective contributions, and an allocation of plan earnings or losses and charge with certain administrative expenses.

Contributions

The Plan is funded through employee elective deferrals, Roth contributions, rollover contributions, and Company safe harbor nonelective contributions. Participants may elect to contribute 1% to 60% of their annual compensation, as defined, to the Plan on a tax deferred basis up to the maximum amount established by the IRS. For pre-tax contributions being withheld from the participant's compensation, the percentage the participant defers is subject to an annual statutory limit as permitted by the Internal Revenue Code of 1986 (IRC) ($20,500 for 2022). The Plan also allows for Roth contributions subject to the same IRC limitations. Participants who are 50 years old or older by the last day of the plan year can make additional annual catch-up contributions over the base statutory limit ($6,500 for 2022).

Participants may rollover amounts representing distributions from other qualified defined benefit or contributions plans, as defined in the plan agreement. All rollover contributions are always fully vested and are subject to investment gains and losses.

Company safe harbor nonelective contributions are 4% of eligible compensation.

Investment Options

The Plan provides for participants to direct both participant contributions and Company contributions into a money market fund and a variety of mutual funds of registered investment companies, in accordance with participant investment elections and the provisions of the trust agreement. Participants should refer to the Plan website for additional information.

Vesting

Participants are immediately vested in elective deferrals, rollover contributions and Company nonelective contributions.

Notes Receivable From Participants

Participants may borrow from their account balance a minimum of $1,000 up to a maximum 50% of his or her vested account balance or $50,000. Note terms range from one to five years or, in the case of a note to acquire or construct the primary residence of a participant, a period not to exceed ten years. All notes will provide for a fixed rate of interest as determined by the Plan Administrator based on the prevailing interest rates charged by persons in the business of lending money for notes under similar circumstances. Repayments are made through payroll deductions and are reinvested in the individual funds according to the current investment allocations of the participant. Notes receivable from participants as of December 31, 2022, have interest rates ranging from 4.25% to 7.25% with maturities from April 2023 through December 2027. Notes receivable from participants as of December 31, 2021, have interest rates ranging from 4.25% to 6.50% with maturities from April 2023 through February 2026.

Payment of Benefits and Hardship Withdrawals

Participants withdrawing during the year for reasons of termination of service or disability, retirement or death are entitled to their vested account balance. Benefits are distributed in the form of lump sum, single distributions, installment payments or direct rollover into another qualified plan or individual retirement account (IRA).

A participant may receive a hardship distribution of their salary reduction contributions if the distribution is on account of medical expenses incurred by the participant or their spouse or dependents, to purchase (excluding mortgage payments) a principal residence of the participant, to prevent eviction from or foreclosure on a participant's principal residence, for the payment of post-secondary tuition expenses, to make payments for burial or funeral expenses of the participant's deceased parent, spouse, child or dependent or to pay expenses for the repair of damage to their principal residence that would qualify for the casualty deduction under Section 165 of the IRC, or any other financial need determined to be immediate and heavy under rules and regulations issued by the Secretary of the Treasury.

Participants may elect to withdraw their vested account balance after they reach the Plan's normal retirement age, 59 ½, or delay it until the participant retires. Notwithstanding to the above, by law certain contributions including employee deferral, and Company nonelective contributions cannot be withdrawn prior to age 59 ½.

Terminated participant balances are reviewed annually. Those with a balance between $1,000 and $5,000 will be rolled over into an individual retirement account designated by the Plan Administrator. Those with a balance less than $1,000 will be "cashed out" as an involuntary lump sum payment.

Forfeitures

As of December 31, 2022 and 2021, unallocated forfeited nonvested accounts totaled $706 and $969, respectively. These amounts are reported as a component of net assets available for benefits and may be used to reduce future Company contributions or to pay administrative expenses. In 2022, forfeitures of $25 were used to pay administrative expenses and $263 were used to reduce Company contributions.

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivables from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

Plan Termination

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

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Actual results could differ from those estimates.

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balances plus any accrued but unpaid interest. Delinquent notes receivable from participants are reclassified as distributions based upon terms of the plan document or note policy of the Plan. Notes receivable are valued at amortized cost, which approximates fair value. No allowances for credit losses have been recorded as of December 31, 2022 or 2021.

Investment Valuation and Income Recognition

The Plan's investments are held by the Trustee and consist of investments in a money market fund and various mutual funds of registered investment companies. The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. In the statement of changes in net assets available for benefits, the Plan presents the net appreciation in the fair value of its investments, which consist of the Plan's gains and losses on investments bought and sold, as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

3. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under authoritative guidance are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2 - Significant observable inputs other than quoted prices in active markets for which 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
- 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 asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observables and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022 and 2021.

Money market fund is valued at the cost of $1 per unit, which represents the quoted net asset value (NAV) of shares held by the Plan at year end.

Mutual funds of registered investment companies are valued at quoted market prices which represent the NAV of shares held by the Plan at year end.

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. The Plan believes its valuation methods are appropriate and consistent with other market participants; even so, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets, at fair value as of December 31, 2022 and 2021:

	Assets at Fair Value as of December 31, 2022			
	Level 1	Level 2	Level 3	Total
Money market fund	$ 4,790,350	$ -	$ -	$ 4,790,350
Mutual funds of registered investment companies	28,751,159	-	-	28,751,159
Total investments at fair value	$ 33,541,509	$ -	$ -	$ 33,541,509

	Assets at Fair Value as of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Money market fund	$ 4,609,998	$ -	$ -	$ 4,609,998
Mutual funds of registered investment companies	38,346,638	-	-	38,346,638
Total investments at fair value	$ 42,956,636	$ -	$ -	$ 42,956,636

4. Information Certified by Trustee

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA for 2022. Accordingly, the Trustee of the Plan has certified to the completeness and accuracy of all investments reported in the accompanying Statements of Net Assets Available for Benefits as of December 31, 2022 and 2021, the supplemental Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) as of December 31, 2022 and the related investment activity reported in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2022.

5. Tax Status

The Plan is based on a nonstandardized pre-approved profit sharing plan with CODA developed by FMR LLC, which received a favorable advisory letter dated June 30, 2020, from the IRS stating that the nonstandardized pre-approved profit sharing plan with CODA constitutes a qualified plan under Section 401 of the IRC. The Plan Administrator believes the Plan, as adopted and amended, is operating within the guidelines of the IRC and continues to be tax exempt. Accordingly, no provision for federal income taxes has been provided in the accompanying financial statements.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the DOL or IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

6 Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 at December 31, 2022 and 2021:

	2022	2021
Net assets available for benefits per the financial statements	$ 33,937,222	$ 43,077,823
Less participant contributions receivable	(112,911)	-
Less Company contributions receivable	(94,003)	-
Net assets available for benefits per Form 5500	$ 33,730,308	$ 43,077,823

The following is a reconciliation of net decrease in net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2022:

Net decrease in net assets available for benefits per the financial statements	$ (9,140,601)
Less participant contributions receivable	(112,911)
Less Company contributions receivable	(94,003)
Net decrease in net assets available for benefits per Form 5500	$ (9,347,515)

7. Risks and Uncertainties

Investment securities are exposed to various risks, such as interest rate, concentrations, market, and credit risks. Market risks include global events, such as a pandemic or international conflict, which could impact the value of investment securities. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participant account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

8. Related-Party and Party in Interest Transactions

Plan investments include a money market fund and mutual funds of registered investment companies managed by the Trustee. Therefore, these investments qualify as party in interest transactions. The Plan issues notes receivable to participants, which are secured by the participant's account balances. These transactions also qualify as party in interest transactions. Certain administrative functions of the Plan are performed by an officer or employees of the Company. No such officer or employee receives compensation from the Plan.

9. Subsequent Events

In accordance with Financial Accounting Standards Board Accounting Standards Codification ISA 855, *Subsequent Events*, the Plan has evaluated events or transactions occurring after December 31, 2022, the Statements of Net Assets Available for Benefits date, through August 29, 2023, the date the financial statements were ready to be issued, except noted below, which would impact the financial statements for the year ended December 31, 2022.

The SECURE 2.0 Act of 2022 was signed into law on December 29, 2022. This legislation includes a vast array of provisional changes to retirement plans, becoming effective in 2023 and beyond. Plan management is evaluating the impact of the adoption and implementation of this legislation on the Plan.

ISA 401(k) Plan

Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)
EIN: 75-2669809 Plan Number: 001
December 31, 2022

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Money Market Fund			
*	Fidelity Investments	Fidelity Government Money Market Fund	N/R	$ 4,790,350
	Mutual Funds of Registered Investment Companies			
*	Fidelity Investments	Fidelity Investment Grade Bond Fund	N/R	1,096,719
*	Fidelity Investments	Fidelity Intermediate Bond Fund	N/R	454,773
*	Fidelity Investments	Fidelity Real Estate Investment Portfolio Fund	N/R	416,356
*	Fidelity Investments	Fidelity Focused Stock Fund	N/R	494,954
*	Fidelity Investments	Fidelity Large Cap Stock Fund	N/R	551,077
*	Fidelity Investments	Fidelity Small Cap Discovery Fund	N/R	830,587
*	Fidelity Investments	Fidelity Short-Term Bond Fund	N/R	315,390
*	Fidelity Investments	Fidelity Small Cap Value Fund	N/R	284,017
*	Fidelity Investments	Fidelity Growth Strategies Fund Class K	N/R	184,917
*	Fidelity Investments	Fidelity Blue Chip Growth Fund Class K	N/R	2,459,719
*	Fidelity Investments	Fidelity Contrafund Class K	N/R	862,071
*	Fidelity Investments	Fidelity Diversified International Fund Class K	N/R	797,184
*	Fidelity Investments	Fidelity Growth Fund Class K	N/R	1,670,118
*	Fidelity Investments	Fidelity Equity Income Fund Class K	N/R	176,068
*	Fidelity Investments	Fidelity Equity Dividend Income Fund Class K	N/R	430,548
*	Fidelity Investments	Fidelity Fund Class K	N/R	443,447
*	Fidelity Investments	Fidelity Growth Company Fund Class K	N/R	1,862,296
*	Fidelity Investments	Fidelity Low-Priced Stock Fund Class K	N/R	1,075,577
*	Fidelity Investments	Fidelity Mid Cap Stock Fund Class K	N/R	589,727
*	Fidelity Investments	Fidelity OTC Portfolio Class K	N/R	1,073,733
*	Fidelity Investments	Fidelity Overseas Fund Class K	N/R	719,555
*	Fidelity Investments	Fidelity Puritan Fund Class K	N/R	447,671
*	Fidelity Investments	Fidelity Value Fund Class K	N/R	390,039
*	Fidelity Investments	Fidelity Value Strategies Fund Class K	N/R	328,492
*	Fidelity Investments	Fidelity Total Market Index Fund	N/R	2,519,645
*	Fidelity Investments	Fidelity Extended Market Index Fund	N/R	617,251
*	Fidelity Investments	Fidelity Freedom Income Fund Class K	N/R	48,217
*	Fidelity Investments	Fidelity Freedom 2015 Fund Class K	N/R	211,013
*	Fidelity Investments	Fidelity Freedom 2020 Fund Class K	N/R	594,320
*	Fidelity Investments	Fidelity Freedom 2025 Fund Class K	N/R	1,036,791
*	Fidelity Investments	Fidelity Freedom 2030 Fund Class K	N/R	1,010,259
*	Fidelity Investments	Fidelity Freedom 2035 Fund Class K	N/R	963,159
*	Fidelity Investments	Fidelity Freedom 2040 Fund Class K	N/R	1,508,527
*	Fidelity Investments	Fidelity Freedom 2045 Fund Class K	N/R	870,348
*	Fidelity Investments	Fidelity Freedom 2050 Fund Class K	N/R	407,075
*	Fidelity Investments	Fidelity Freedom 2055 Fund Class K	N/R	634,703
*	Fidelity Investments	Fidelity Freedom 2060 Fund Class K	N/R	273,635
*	Fidelity Investments	Fidelity Freedom 2065 Fund Class K	N/R	101,181
		Total mutual funds of registered investment companies		28,751,159
		Total investments		33,541,509
*	**Participant Loans**	Interest rates: 4.25% - 7.25%	$0	188,799
				$ 33,730,308

* A party in interest as defined by ERISA
N/R - cost omitted for participant directed investments

ISA 401(k) Plan

Financial Statements and
Supplementary Information

December 31, 2022 and 2021

ISA 401(k) Plan

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December 31, 2022 and 2021

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Independent Auditors' Report

To the Participants and Plan Administrator of
ISA 401(k) Plan

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

We have performed an audit of the financial statements of ISA 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

- The information in the financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

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Responsibilities of Management

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

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

Auditors' Responsibilities

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

Other Matter

The supplemental schedule, Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year), is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Baker Tilly US, LLP

Plano, Texas
August 29, 2023

ISA 401(k) Plan

Statements of Net Assets Available for Benefits
December 31, 2022 and 2021

	2022	2021
Assets		
Investments at fair value:		
Money market fund	$ 4,790,350	$ 4,609,998
Mutual funds of registered investment companies	28,751,159	38,346,638
Total investments	33,541,509	42,956,636
Receivables:		
Participant contributions	112,911	-
Company contribution	94,003	-
Notes receivable from participants	188,799	121,187
Total receivables	395,713	121,187
Net assets available for benefits	$ 33,937,222	$ 43,077,823

See notes to financial statements

ISA 401(k) Plan

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2022

Additions	
Investment income (loss):	
Net depreciation of fair value of investments	$ (9,577,710)
Interest and dividends	1,840,851
Total investment loss	(7,736,859)
Interest income on notes receivable from participants	8,861
Contributions:	
Participants	1,896,047
Company, net	940,452
Rollovers	194,260
Total contributions	3,030,759
Total additions	(4,697,239)
Deductions	
Benefits paid to participants	4,442,712
Administrative expenses, net	650
Total deductions	4,443,362
Net decrease	(9,140,601)
Net Assets Available for Benefits	
Beginning of year	43,077,823
End of year	$ 33,937,222

See notes to financial statements

1. Description of the Plan

General

The ISA 401(k) Plan (the Plan) is sponsored by Innovative Signal Analysis, Inc. (the Company or the Plan Sponsor or the Plan Administrator). The Plan is a voluntary defined contribution plan covering substantially all eligible employees of the Company and its affiliates. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Company established the Plan effective July 1, 1999. The Plan was amended and restated September 28, 2020, due to a new favorable determination letter from the Internal Revenue Service (IRS). Fidelity Management Trust Company, acting as the Trustee (Trustee or Fidelity), holds the Plan's investment assets. Fidelity Workplace Services LLC, acting as the Record-Keeper, executes investment transactions for the Plan. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

Eligibility and Participant Accounts

The Plan, as amended, allows employees to become eligible to participate in the Plan at the age of eighteen on the first day of the month following their month of hire. Each participant's account is credited with the participant's voluntary contributions, Company safe harbor nonelective contributions, and an allocation of plan earnings or losses and charge with certain administrative expenses.

Contributions

The Plan is funded through employee elective deferrals, Roth contributions, rollover contributions, and Company safe harbor nonelective contributions. Participants may elect to contribute 1% to 60% of their annual compensation, as defined, to the Plan on a tax deferred basis up to the maximum amount established by the IRS. For pre-tax contributions being withheld from the participant's compensation, the percentage the participant defers is subject to an annual statutory limit as permitted by the Internal Revenue Code of 1986 (IRC) ($20,500 for 2022). The Plan also allows for Roth contributions subject to the same IRC limitations. Participants who are 50 years old or older by the last day of the plan year can make additional annual catch-up contributions over the base statutory limit ($6,500 for 2022).

Participants may rollover amounts representing distributions from other qualified defined benefit or contributions plans, as defined in the plan agreement. All rollover contributions are always fully vested and are subject to investment gains and losses.

Company safe harbor nonelective contributions are 4% of eligible compensation.

Investment Options

The Plan provides for participants to direct both participant contributions and Company contributions into a money market fund and a variety of mutual funds of registered investment companies, in accordance with participant investment elections and the provisions of the trust agreement. Participants should refer to the Plan website for additional information.

Vesting

Participants are immediately vested in elective deferrals, rollover contributions and Company nonelective contributions.

Notes Receivable From Participants

Participants may borrow from their account balance a minimum of $1,000 up to a maximum 50% of his or her vested account balance or $50,000. Note terms range from one to five years or, in the case of a note to acquire or construct the primary residence of a participant, a period not to exceed ten years. All notes will provide for a fixed rate of interest as determined by the Plan Administrator based on the prevailing interest rates charged by persons in the business of lending money for notes under similar circumstances. Repayments are made through payroll deductions and are reinvested in the individual funds according to the current investment allocations of the participant. Notes receivable from participants as of December 31, 2022, have interest rates ranging from 4.25% to 7.25% with maturities from April 2023 through December 2027. Notes receivable from participants as of December 31, 2021, have interest rates ranging from 4.25% to 6.50% with maturities from April 2023 through February 2026.

Payment of Benefits and Hardship Withdrawals

Participants withdrawing during the year for reasons of termination of service or disability, retirement or death are entitled to their vested account balance. Benefits are distributed in the form of lump sum, single distributions, installment payments or direct rollover into another qualified plan or individual retirement account (IRA).

A participant may receive a hardship distribution of their salary reduction contributions if the distribution is on account of medical expenses incurred by the participant or their spouse or dependents, to purchase (excluding mortgage payments) a principal residence of the participant, to prevent eviction from or foreclosure on a participant's principal residence, for the payment of post-secondary tuition expenses, to make payments for burial or funeral expenses of the participant's deceased parent, spouse, child or dependent or to pay expenses for the repair of damage to their principal residence that would qualify for the casualty deduction under Section 165 of the IRC, or any other financial need determined to be immediate and heavy under rules and regulations issued by the Secretary of the Treasury.

Participants may elect to withdraw their vested account balance after they reach the Plan's normal retirement age, 59 ½, or delay it until the participant retires. Notwithstanding to the above, by law certain contributions including employee deferral, and Company nonelective contributions cannot be withdrawn prior to age 59 ½.

Terminated participant balances are reviewed annually. Those with a balance between $1,000 and $5,000 will be rolled over into an individual retirement account designated by the Plan Administrator. Those with a balance less than $1,000 will be "cashed out" as an involuntary lump sum payment.

Forfeitures

As of December 31, 2022 and 2021, unallocated forfeited nonvested accounts totaled $706 and $969, respectively. These amounts are reported as a component of net assets available for benefits and may be used to reduce future Company contributions or to pay administrative expenses. In 2022, forfeitures of $25 were used to pay administrative expenses and $263 were used to reduce Company contributions.

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivables from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

Plan Termination

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

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Actual results could differ from those estimates.

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balances plus any accrued but unpaid interest. Delinquent notes receivable from participants are reclassified as distributions based upon terms of the plan document or note policy of the Plan. Notes receivable are valued at amortized cost, which approximates fair value. No allowances for credit losses have been recorded as of December 31, 2022 or 2021.

Investment Valuation and Income Recognition

The Plan's investments are held by the Trustee and consist of investments in a money market fund and various mutual funds of registered investment companies. The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. In the statement of changes in net assets available for benefits, the Plan presents the net appreciation in the fair value of its investments, which consist of the Plan's gains and losses on investments bought and sold, as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

3. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under authoritative guidance are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2 - Significant observable inputs other than quoted prices in active markets for which 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
- 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 asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observables and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022 and 2021.

Money market fund is valued at the cost of $1 per unit, which represents the quoted net asset value (NAV) of shares held by the Plan at year end.

Mutual funds of registered investment companies are valued at quoted market prices which represent the NAV of shares held by the Plan at year end.

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. The Plan believes its valuation methods are appropriate and consistent with other market participants; even so, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets, at fair value as of December 31, 2022 and 2021:

	Assets at Fair Value as of December 31, 2022			
	Level 1	Level 2	Level 3	Total
Money market fund	$ 4,790,350	$ -	$ -	$ 4,790,350
Mutual funds of registered investment companies	28,751,159	-	-	28,751,159
Total investments at fair value	$ 33,541,509	$ -	$ -	$ 33,541,509

	Assets at Fair Value as of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Money market fund	$ 4,609,998	$ -	$ -	$ 4,609,998
Mutual funds of registered investment companies	38,346,638	-	-	38,346,638
Total investments at fair value	$ 42,956,636	$ -	$ -	$ 42,956,636

4. Information Certified by Trustee

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA for 2022. Accordingly, the Trustee of the Plan has certified to the completeness and accuracy of all investments reported in the accompanying Statements of Net Assets Available for Benefits as of December 31, 2022 and 2021, the supplemental Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) as of December 31, 2022 and the related investment activity reported in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2022.

5. Tax Status

The Plan is based on a nonstandardized pre-approved profit sharing plan with CODA developed by FMR LLC, which received a favorable advisory letter dated June 30, 2020, from the IRS stating that the nonstandardized pre-approved profit sharing plan with CODA constitutes a qualified plan under Section 401 of the IRC. The Plan Administrator believes the Plan, as adopted and amended, is operating within the guidelines of the IRC and continues to be tax exempt. Accordingly, no provision for federal income taxes has been provided in the accompanying financial statements.

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6 Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 at December 31, 2022 and 2021:

	2022	2021
Net assets available for benefits per the financial statements	$ 33,937,222	$ 43,077,823
Less participant contributions receivable	(112,911)	-
Less Company contributions receivable	(94,003)	-
Net assets available for benefits per Form 5500	$ 33,730,308	$ 43,077,823

The following is a reconciliation of net decrease in net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2022:

Net decrease in net assets available for benefits per the financial statements	$ (9,140,601)
Less participant contributions receivable	(112,911)
Less Company contributions receivable	(94,003)
Net decrease in net assets available for benefits per Form 5500	$ (9,347,515)

7. Risks and Uncertainties

Investment securities are exposed to various risks, such as interest rate, concentrations, market, and credit risks. Market risks include global events, such as a pandemic or international conflict, which could impact the value of investment securities. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participant account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

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9. Subsequent Events

In accordance with Financial Accounting Standards Board Accounting Standards Codification ISA 855, *Subsequent Events*, the Plan has evaluated events or transactions occurring after December 31, 2022, the Statements of Net Assets Available for Benefits date, through August 29, 2023, the date the financial statements were ready to be issued, except noted below, which would impact the financial statements for the year ended December 31, 2022.

The SECURE 2.0 Act of 2022 was signed into law on December 29, 2022. This legislation includes a vast array of provisional changes to retirement plans, becoming effective in 2023 and beyond. Plan management is evaluating the impact of the adoption and implementation of this legislation on the Plan.

ISA 401(k) Plan

Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)
EIN: 75-2669809 Plan Number: 001
December 31, 2022

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Money Market Fund			
*	Fidelity Investments	Fidelity Government Money Market Fund	N/R	$ 4,790,350
	Mutual Funds of Registered Investment Companies			
*	Fidelity Investments	Fidelity Investment Grade Bond Fund	N/R	1,096,719
*	Fidelity Investments	Fidelity Intermediate Bond Fund	N/R	454,773
*	Fidelity Investments	Fidelity Real Estate Investment Portfolio Fund	N/R	416,356
*	Fidelity Investments	Fidelity Focused Stock Fund	N/R	494,954
*	Fidelity Investments	Fidelity Large Cap Stock Fund	N/R	551,077
*	Fidelity Investments	Fidelity Small Cap Discovery Fund	N/R	830,587
*	Fidelity Investments	Fidelity Short-Term Bond Fund	N/R	315,390
*	Fidelity Investments	Fidelity Small Cap Value Fund	N/R	284,017
*	Fidelity Investments	Fidelity Growth Strategies Fund Class K	N/R	184,917
*	Fidelity Investments	Fidelity Blue Chip Growth Fund Class K	N/R	2,459,719
*	Fidelity Investments	Fidelity Contrafund Class K	N/R	862,071
*	Fidelity Investments	Fidelity Diversified International Fund Class K	N/R	797,184
*	Fidelity Investments	Fidelity Growth Fund Class K	N/R	1,670,118
*	Fidelity Investments	Fidelity Equity Income Fund Class K	N/R	176,068
*	Fidelity Investments	Fidelity Equity Dividend Income Fund Class K	N/R	430,548
*	Fidelity Investments	Fidelity Fund Class K	N/R	443,447
*	Fidelity Investments	Fidelity Growth Company Fund Class K	N/R	1,862,296
*	Fidelity Investments	Fidelity Low-Priced Stock Fund Class K	N/R	1,075,577
*	Fidelity Investments	Fidelity Mid Cap Stock Fund Class K	N/R	589,727
*	Fidelity Investments	Fidelity OTC Portfolio Class K	N/R	1,073,733
*	Fidelity Investments	Fidelity Overseas Fund Class K	N/R	719,555
*	Fidelity Investments	Fidelity Puritan Fund Class K	N/R	447,671
*	Fidelity Investments	Fidelity Value Fund Class K	N/R	390,039
*	Fidelity Investments	Fidelity Value Strategies Fund Class K	N/R	328,492
*	Fidelity Investments	Fidelity Total Market Index Fund	N/R	2,519,645
*	Fidelity Investments	Fidelity Extended Market Index Fund	N/R	617,251
*	Fidelity Investments	Fidelity Freedom Income Fund Class K	N/R	48,217
*	Fidelity Investments	Fidelity Freedom 2015 Fund Class K	N/R	211,013
*	Fidelity Investments	Fidelity Freedom 2020 Fund Class K	N/R	594,320
*	Fidelity Investments	Fidelity Freedom 2025 Fund Class K	N/R	1,036,791
*	Fidelity Investments	Fidelity Freedom 2030 Fund Class K	N/R	1,010,259
*	Fidelity Investments	Fidelity Freedom 2035 Fund Class K	N/R	963,159
*	Fidelity Investments	Fidelity Freedom 2040 Fund Class K	N/R	1,508,527
*	Fidelity Investments	Fidelity Freedom 2045 Fund Class K	N/R	870,348
*	Fidelity Investments	Fidelity Freedom 2050 Fund Class K	N/R	407,075
*	Fidelity Investments	Fidelity Freedom 2055 Fund Class K	N/R	634,703
*	Fidelity Investments	Fidelity Freedom 2060 Fund Class K	N/R	273,635
*	Fidelity Investments	Fidelity Freedom 2065 Fund Class K	N/R	101,181
		Total mutual funds of registered investment companies		28,751,159
		Total investments		33,541,509
*	**Participant Loans**	Interest rates: 4.25% - 7.25%	$0	188,799
				$ 33,730,308

* A party in interest as defined by ERISA
N/R - cost omitted for participant directed investments