

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 <u>01/01/2022</u> and ending <u>12/31/2022</u>	
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.) ☒ 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:	☒ 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 <u>HUMANSCALE 401(K) PLAN</u>	1b	Three-digit plan number (PN) ▶ <u>001</u>
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) <u>HUMANSCALE CORPORATION</u> <u>220 CIRCLE DRIVE NORTH</u> <u>PISCATAWAY, NJ 08854</u>	1c	Effective date of plan <u>01/01/2001</u>
	2b	Employer Identification Number (EIN) <u>11-2793425</u>
	2c	Plan Sponsor's telephone number <u>732-537-2944</u>
	2d	Business code (see instructions) <u>337000</u>

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.	09/25/2023	DONNA L. FUGARO
	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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ 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 1268
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) 795
a(2) Total number of active participants at the end of the plan year		6a(2) 733
b Retired or separated participants receiving benefits		6b 4
c Other retired or separated participants entitled to future benefits.....		6c 265
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 1002
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 1002
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 864
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2S 2T 3D 3H		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ 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) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ 1 A (Insurance Information) (4) ☒ 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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 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 HUMANSIZE 401(K) PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 HUMANSIZE CORPORATION	D Employer Identification Number (EIN) 11-2793425

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

1 Coverage Information:

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

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	YH4135	1002	01/01/2022	12/31/2022

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

(a) Total amount of commissions paid 63274	(b) Total amount of fees paid 0
---	------------------------------------

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid EQUITABLE NETWORK, LLC. 2550 INTERSTATE DR STE 400 HARRISBURG, PA 17110

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
63274			3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end.....	4	1537321
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	44680762

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

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

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

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

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

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP PENSION FUNDING

b Balance at the end of the previous year **7b** 909487

c	Additions: (1) Contributions deposited during the year	7c(1)	137074	
	(2) Dividends and credits.....	7c(2)		
	(3) Interest credited during the year.....	7c(3)	15187	
	(4) Transferred from separate account.....	7c(4)	14061	
	(5) Other (specify below)	7c(5)	967818	

▶ *

(6) Total additions..... **7c(6)** 1134140

d Total of balance and additions (add lines **7b** and **7c(6)**)..... **7d** 2043627

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	246686
(2) Administration charge made by carrier.....	7e(2)	982
(3) Transferred to separate account.....	7e(3)	
(4) Other (specify below)	7e(4)	31218

▶ *

(5) Total deductions..... **7e(5)** 278886

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**)..... **7f** 1764741

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 HUMANSIZE 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 HUMANSIZE CORPORATION	D Employer Identification Number (EIN) 11-2793425	

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
VOYA RETIREMENT INSURANCE & ANNUITY
71-0294708

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

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

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

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

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

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

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

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

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

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

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

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

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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 64	SERVICE PROVIDER	28795	Yes ☒ No ☐	Yes ☒ No ☐	6	Yes ☐ No ☒

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

MORNINGSTAR

36-3297908

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 27	SERVICE PROVIDER	295	Yes ☒ No ☐	Yes ☐ No ☒	8011	Yes ☐ No ☒

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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 64	SERVICE PROVIDER	295	Yes ☒ No ☐	Yes ☒ No ☐	6	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
MORNINGSTAR	27	8011

(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.
VOYA RETIREMENT INSURANCE & ANNUITY 71-0294708	INVESTMENT ADVISORY (PLAN)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 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 HUMANSKALE 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 HUMANSKALE CORPORATION	D Employer Identification Number (EIN) 11-2793425	

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

a Name of MTIA, CCT, PSA, or 103-12 IE: VARIABLE ANNUITY ACCOUNT D		
b Name of sponsor of entity listed in (a): VOYA RETIREMENT INSURANCE & ANNUITY CO		
c EIN-PN 71-0294708-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 44680762
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>HUMANSIZE 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HUMANSIZE CORPORATION</u>	D Employer Identification Number (EIN) <u>11-2793425</u>	

Part I	Asset and Liability Statement
--------	-------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred.....	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred.....	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests.....	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants).....	1c(7)		
(8) Participant loans.....	1c(8)	575740	610082
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	54105849	44680762
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	909487	1764741
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	55591076	47055585

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	55591076	47055585
---	-----------	----------	----------

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)	1669387	
(B) Participants	2a(1)(B)	4236318	
(C) Others (including rollovers)	2a(1)(C)	50292	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		5955997
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	21040	
(F) Other	2b(1)(F)	15187	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		36227
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-9466196
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		2142
d Total income. Add all income amounts in column (b) and enter total	2d		-3471830
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5032463	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		5032463
f Corrective distributions (see instructions)	2f		504
g Certain deemed distributions of participant loans (see instructions)	2g		1604
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	29090	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		29090
j Total expenses. Add all expense amounts in column (b) and enter total	2j		5063661
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-8535491
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ 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) ☒ 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: PKF O'CONNOR DAVIES, LLP

(2) EIN: 27-1728945

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:

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.)

	Yes	No	Amount
4a	X		6540

	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?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
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.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

5c 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 HUMANSIZE 401(K) PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 HUMANSIZE CORPORATION		D Employer Identification Number (EIN) 11-2793425
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 71-0294708		
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
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

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 _____

Humanscale 401(k) Plan

Financial Statements

December 31, 2022 and 2021

Independent Auditor's Report

To the Administrative Committee of Humanscale 401(k) Plan

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

We have performed audits of the accompanying financial statements of Humanscale 401(k) 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). 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 years ended December 31, 2022 and 2021, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Humanscale 401(k) 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 Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the years then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits 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 referred to above, 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 referred to above 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 audits in accordance with auditing standards generally accepted in the United States of America. 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 Humanscale 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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 Humanscale 401(k) Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be 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 for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit 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 generally accepted auditing standards 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.

**To the Administrative Committee of
Humanscale 401(k) Plan**

Page 3

In performing an audit in accordance with generally accepted auditing standards, 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 Humanscale 401(k) 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 Humanscale 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audits 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.

Supplemental Schedules Required by ERISA

The supplemental schedules of: (1) Schedule H, Part IV, Line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2022 and (2) Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2022 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor'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 schedules, 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

**To the Administrative Committee of
Humanscale 401(k) Plan**

Page 4

financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules 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 schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion-

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

PKF O'Connor Davies, LLP

Woodcliff Lake, NJ
August 23, 2023

Humanscale 401(k) Plan

Statements of Net Assets Available for Benefits

	December 31,	
	2022	2021
ASSETS		
Investments at fair value		
Registered Investment Companies	\$ 44,680,762	\$ 54,105,849
Investments at contract value		
Funds Held in Insurance Company General Account	1,764,741	909,487
Total investments	<u>46,445,503</u>	<u>55,015,336</u>
Receivables		
Notes receivable from participants	610,082	575,740
Participants contributions	-	5,077
Employer contributions	-	2,981
Total receivables	<u>610,082</u>	<u>583,798</u>
Total Assets	<u>47,055,585</u>	<u>55,599,134</u>
LIABILITIES	<u>-</u>	<u>-</u>
Net Assets Available for Benefits	<u>\$ 47,055,585</u>	<u>\$ 55,599,134</u>

Humanscale 401(k) Plan

Statements of Changes in Net Assets Available for Benefits

	Year Ended December 31	
	2022	2021
ADDITIONS		
Investment Income (Loss)		
Net depreciation in value of investments	\$ (9,464,218)	\$ 7,308,508
Interest	21,040	26,088
Dividends	15,351	9,087
Total Investment (Loss) Income	<u>(9,427,827)</u>	<u>7,343,683</u>
Contributions		
Participants	4,231,241	4,185,950
Employer	1,666,406	1,679,978
Rollovers	50,292	180,007
Total contributions	<u>5,947,939</u>	<u>6,045,935</u>
Total additions, net of investment loss	<u>(3,479,888)</u>	<u>13,389,618</u>
DEDUCTIONS		
Benefits paid to participants	5,034,067	5,274,158
Administrative expenses	29,090	13,085
Corrective distributions	504	101
Total deductions	<u>5,063,661</u>	<u>5,287,344</u>
Net (Decrease) Increase	(8,543,549)	8,102,274
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>55,599,134</u>	<u>47,496,860</u>
End of year	<u>\$ 47,055,585</u>	<u>\$ 55,599,134</u>

See notes to financial statements

Humanscale 401(k) Plan

Notes to Financial Statements
December 31, 2022 and 2021

1. Plan Description

The following brief description of the Humanscale 401(k) Plan ("the Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan that covers all eligible employees. The Plan was established by Humanscale Corporation ("the Company") to provide supplemental retirement benefits to its employees. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility

Employees are eligible to participate in the Plan upon completing 3 months of service and have attained the age of 21. Participants' entry date is the first day that requirements are met. Union employees are excluded from participation in the Plan.

Contributions

Each year, participants may contribute up to 90 percent of their pretax annual compensation, as defined in the Plan, up to the maximum allowable under the Internal Revenue Code. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contributions plans. The company will match 100% of deferrals inclusive of catch-ups, if applicable, to 1% of compensation plus 50% of deferrals inclusive of catch-ups, if applicable for the next 5% of compensation. The Company may also make an additional discretionary contribution to the Plan. For the years ended December 31, 2022 and 2021, no additional discretionary contributions were made by the Company.

The Plan includes an auto enrollment provision whereby all newly eligible employees are enrolled and auto escalated at a contribution rate of:

<u>Plan Year of Applicant</u>	<u>Automatic Deferral Percentage</u>
1	4%
2	4%
3	5%
4	6%

Corrective distributions are required in the event that employee contributions exceed contribution limitations of the Plan. These amounts are recorded as a liability in the year in which they were initially contributed to the Plan.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of the Company's matching and Plan earnings and charged with an allocation of administrative expenses. Forfeited balances of terminated participants' nonvested accounts are used to reduce future employer contributions. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants may direct the investment of their account balances into various investment options offered by the Plan.

Humanscale 401(k) Plan

Notes to Financial Statements

December 31, 2022

1. Plan Description (*continued*)

Vesting

Participants are immediately vested in their contributions, rollover contributions, matching contributions, discretionary contributions and qualified safe harbor contributions plus actual earnings thereon.

Investment Options

Upon enrollment in the Plan, a participant may direct employee contributions in any increments in any of the investment options available. Participants may change their investment options daily.

Notes Receivable from Participants

Participants may borrow from their vested account balance a minimum of \$500 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at rates in accordance with the Plan document. The Company determines the appropriate interest rate based on interest rates for loans of comparable quality and duration extended by banks and other financial institutions for loans under similar circumstances. The rate on all outstanding loans at December 31, 2022 was between 3.25% - 6.25%. Loans are repayable ratably through periodic payroll deductions. The full amount of the outstanding loan becomes due and payable upon the occurrence of a distributable event other than the satisfaction of the conditions for an in-service distribution. If the outstanding loan balance is not repaid, it will be deemed in default and will become taxable to the participant.

Payment of Benefits

Upon termination of service, death, disability or retirement, participants may elect to receive their benefits as a lump-sum amount equal to the value of the participant's vested interest in his or her account, or installments over a period for which such payments shall not extend beyond the participants life expectancy (or the life of the participant and his designated beneficiary).

Forfeitures

Forfeitures from non-vested accounts are generally used to reduce future Company contributions. At December 31, 2022 and 2021 forfeited account balances held in non-participant directed accounts totaled \$11,813 and \$11,347. For the years ended December 31, 2022 and 2021, the Plan did not use forfeited amounts to reduce Company contributions.

Humanscale 401(k) Plan

Notes to Financial Statements

December 31, 2022

2. Summary of Significant Accounting Policies

Basis of Accounting and Use of Estimates

The financial statements of the Plan are prepared using the accrual basis of accounting. The process of preparing financial statements in conformity with generally accepted accounting principles requires management to make certain estimates and assumptions regarding certain types of assets, liabilities, additions to net assets and deductions from net assets. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value (except for the fully benefit-responsive investment contract, which is reported at contract 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. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation/depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Fair Value Measurements

The Plan follows U.S. GAAP guidance on *Fair Value Measurements* which defines fair value and establishes a fair value hierarchy organized into three levels based on the input assumptions used in pricing assets. Level 1 inputs have the highest reliability and are related to assets with unadjusted quoted prices in active markets. Level 2 inputs relate to assets with other than quoted prices in active markets which may include quoted prices for similar assets or liabilities or other inputs which can be corroborated by observable market data. Level 3 inputs are unobservable and are used to the extent that observable inputs do not exist. At December 31, 2022 and 2021, all of the Plan's investments that were valued at fair value were valued using Level 1 inputs.

Notes Receivable from Participants

Notes receivables from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2022 or 2021.

Payment of Benefits

Benefits are recorded when paid.

Humanscale 401(k) Plan

Notes to Financial Statements
December 31, 2022

2. Summary of Significant Accounting Policies *(continued)*

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 receivable 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.

Subsequent Events Evaluation by Management

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issued, which date is August 23, 2023.

3. Information Certified *(Unaudited)*

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required Schedule H, Part IV, Line 4i – Schedule Assets (Held at End of Year) including investments at December 31, 2022 and 2021, and net appreciation in fair value of investments, interest and dividends, and interest on notes receivable from participants for the year ended December 31, 2022, was obtained by management and agreed to or derived from information certified as complete and accurate by Voya Retirement Insurance and Annuity Company, a qualified institution.

4. Investments

The following tables set forth by level within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022 and 2021.

Investment Assets at Fair Value as of December 31, 2022				
	Level 1	Level 2	Level 3	Total
Registered Investment Companies	\$ 44,680,762	\$ -	\$ -	\$ 44,680,762
Total Investments at Fair Value	<u>\$ 44,680,762</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,680,762</u>
Investment Assets at Fair Value as of December 31, 2021				
	Level 1	Level 2	Level 3	Total
Registered Investment Companies	\$ 54,105,849	\$ -	\$ -	\$ 54,105,849
Total Investments at Fair Value	\$ 54,105,849	\$ -	\$ -	\$ 54,105,849

Humanscale 401(k) Plan

Notes to Financial Statements

December 31, 2022

5. Funds Held in Insurance Company General Account

The Plan has a traditional fully benefit responsive guaranteed investment contract with Voya. Voya maintains the contributions in a general account. The account is credited with earnings on underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

The Voya Fixed Account is valued using crediting interest rates, which are communicated and credited daily. The crediting interest rates and average yield were 3% for each of the years ended December 31, 2022 and 2021 for the Voya Fixed Account.

This contract meets the fully-benefit responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The guaranteed interest accounts promise contract value for a benefit event (termination, death, disability and retirement); however, there is a possible market value adjustment when funds are withdrawn prior to maturity. The plan administrator does not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

Upon discontinuance of the Group Annuity Contract or Group Funding Arrangement by the Plan, it may be possible to receive the market value of assets held in the Voya Fixed Account. Liquidation value is based on an actuarial formula as defined under the terms of the Group Annuity Contract or Group Funding Arrangement.

There are no unobservable inputs within this formula.

Voya is contractually obligated to repay the principal and the specified interest rate that is guaranteed to the Plan. The credit risk of the issuer was evaluated by nationally recognized statistical rating agencies as follows: Moody's Investors Service (A2 as of November 2022), Standard and Poor's (A+ as of November 2022), and Fitch (A as of November 2022).

6. Party in Interest Transactions

All investments in the Plan are managed Voya. Voya is the custodian as defined by the Plan and, therefore, these transactions qualify as exempt party-in-interest transactions under ERISA.

Participants who are active employees of the Plan may borrow from their accounts and such loans qualify as party-in-interest transactions under ERISA. These loans are recorded as notes receivable from participants on the statements of net assets available for benefits.

Humanscale 401(k) Plan

Notes to Financial Statements

December 31, 2022

7. 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.

8. Tax Status

The Company has adopted a volume submitter prototype plan document which received an opinion letter from the IRS dated June 30, 2020, that the Plan is designed in accordance with applicable sections of the IRC. The Plan has been amended since receiving the letter; however, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

U.S. GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine examination by taxing jurisdictions; however, there are currently no examinations for any tax periods in progress.

9. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of the net assets available for benefits per the financial statements to Schedule H of Form 5500 at December 31:

	<u>2022</u>	<u>2021</u>
Net assets available for benefits per the financial statements	\$ 47,055,585	\$ 55,599,134
Participants contributions receivable	-	(5,077)
Employer contributions receivable	<u>-</u>	<u>(2,981)</u>
Net assets available for benefits per Form 5500	<u>\$ 47,055,585</u>	<u>\$ 55,591,076</u>

The following is a reconciliation of the changes in net assets available for benefits per the financial statements to Schedule H of Form 5500:

	<u>2022</u>	<u>2021</u>
Net change in net assets available for benefits per the financial statements	\$ (8,543,549)	\$ 8,102,274
Participants contributions	5,077	(5,077)
Employer contributions	<u>2,981</u>	<u>(2,981)</u>
Net change in net assets available for benefits per Form 5500	<u>\$ (8,535,491)</u>	<u>\$ 8,094,216</u>

Humanscale 401(k) Plan

Notes to Financial Statements
December 31, 2022

10. Prohibited Transactions

During 2021, the Company failed to remit to the Plan certain participants' contributions within the period described by the Department of Labor regulations. Delays in remitting these amounts to the Plan were due to an administrative oversight. The Company made the necessary corrections to satisfy both the Department of Labor and IRS guidance for this matter.

11. Risks and Uncertainties

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

The global and domestic economic uncertainty has resulted in significant volatility in financial markets. This volatility has affected, and may continue to affect, the value of the Plan's net assets available for benefits. The effects of economic and market conditions subsequent to December 31, 2022 are not reflected in these financial statements and future effects on the Plan's net assets available for benefits cannot be predicted.

* * * * *

Humanscale 401(k) Plan

Supplemental Schedules
December 31, 2022

Humanscale 401(k) Plan

Schedule Pursuant to Department of Labor Requirements
Year Ended December 31, 2022

Schedule H, Part IV, Line 4a - Schedule of Delinquent Participant Contributions

EIN # 11-2793425
Plan # 001

Participant Contributions and Loan Repayments Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
\$ -	\$ -	\$ 6,540	\$ -	\$ -

Check here if late participant loan repayments are included: X

Humanscale 401(k) Plan

Schedule Pursuant to Department of Labor Requirements
December 31, 2022

EIN # 11-2793425
Plan # 001

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	REGISTERED INVESTMENT COMPANIES		
*	Vanguard Trgt Retire 2045 FD	441,174	\$ 9,930,563
*	Vanguard Trgt Retire 2035 FD	211,155	4,425,344
*	JP Morgan Lrg Cap Growth Fnd R6	89,730	3,829,106
*	Vangrd Trgt Retire 2055 Fd	139,050	3,131,252
*	Vanguard 500 Index fund Adm	103,620	2,440,424
*	Vanguard Trgt Retire 2025 Fd	93,320	1,761,107
*	Vanguard Equity income Fund Adm	54,331	1,695,541
*	American Funds Am Balanced R6	71,897	1,682,760
*	Vanguard Trgt Retire 2040 Fd	73,867	1,619,710
*	American Funds Wash Mutual Inv R6	38,666	1,246,013
*	Vanguard International Grwth	47,742	1,057,321
*	Vanguard Mid-Cap Index Fund Adm	44,683	908,235
*	Victory Sycme Established Value F	36,554	896,953
*	DFA U.S. Targeted Value Port Inst	27,992	866,768
*	Vanguard Trgt Retire 2050 Fd	37,339	842,055
*	Fidelity Sm Cp Ind Fd In Pr C	67,703	809,535
*	MFS Midcap Growth Fund R6	41,986	796,119
*	JP Morgan Small Cap Growth Funf R6	47,255	749,444
*	Vanguard Trgt Retire 2060 Fnd Inv	29,196	667,113
*	DFA Real Estate Securities Port Inst	26,356	632,200
*	DFA Emerging Markets Portfolio Inst	47,732	582,541
*	Vanguard Trgt Retire Income Fd	39,113	566,833
*	AB Disc Value Fnd Z	29,679	531,972
*	Vanguard Trgt Retire 2030 Fd	26,079	518,227
*	PIMCO Income Fund Inst	28,829	473,202
*	DFA Inflat-Prot Securities Port Inst	33,327	379,791
*	Vanguard Developed Mkts Indx Fd Adm	28,648	365,707
*	Voya Intermediate Bond Fund R6	22,112	256,223
*	DFA Intl Core Equity Port Inst	15,510	239,564
*	Lord Abbell High Yield Fund R6	18,479	202,122
*	Vanguard Trgt Retire 2065 Fd	11,144	154,107
*	Goldman Sachs Intl Sm Cp Insgts F R6	9,888	147,141
*	Vanguard Trgt Retire 2020 Fd	7,047	125,773
*	Vanguard Intl Explorer Fund Inv	7,314	121,195
*	Voya Gov Money Mkt Fnd A (Hold Acct)	2,136	26,277
*	Vanguard Trgt Retire 2070 Fd	125	2,524
	Total Investments at Fair Value		44,680,762
	FUNDS HELD IN INSURANCE COMPANY GENERAL ACCOUNT		
*	Voya Fixed Account (4062)	**	1,764,741
	NOTES RECEIVABLE FROM PARTICIPANTS		
		The interest rate of these loans range from 3.25% - 6.25% with maturities through August 2026	610,082
			<u>\$ 47,055,585</u>

* Indicates a party-in-interest as defined by ERISA

** Not evaluated based on unit values

See independent auditor's report

Attachment to 2022 Form 5500
Schedule H, line 4i - Schedule of Assets
(Held at End of Year)
HUMANSIZE 401(K) PLAN
EIN 11-2793425
Plan#001
As Of December 31, 2022

(a) (b) Identity of issue, borrower, lessor or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity date	(d) Cost	(e) Current Value
AB Disc Value Fnd Z	Registered Investment Company		\$531,972
American Funds Am Balanced R6	Registered Investment Company		\$1,682,760
American Funds Wash Mutual R6	Registered Investment Company		\$1,246,013
DFA Emerging Markets Pt Ins	Registered Investment Company		\$582,541
DFA Infl-Prot Sec Port Ins	Registered Investment Company		\$379,791
DFA Intl Core Equity Port Ins	Registered Investment Company		\$239,564
DFA Real Estate Secs Port Ins	Registered Investment Company		\$632,200
DFA US Targeted VI Port Ins	Registered Investment Company		\$866,768
Fidelity Sm Cp Ind Fd In Pr C	Registered Investment Company		\$809,535
Gldmn Sachs Int Sm Cp Ins F R6	Registered Investment Company		\$147,141
JPMorgan LgCp Grw Fnd R6	Registered Investment Company		\$3,829,106
JPMorgan SmCp Growth Fnd R6	Registered Investment Company		\$749,444
Lord Abbett High Yield Fd R6	Registered Investment Company		\$202,122
MFS Mid Cap Growth Fd R6	Registered Investment Company		\$796,119
PIMCO Income Fund Ins	Registered Investment Company		\$473,202
Vangrd 500 Index Fund Adm	Registered Investment Company		\$2,440,424
Vangrd Dev Mkts Index Fd Adm	Registered Investment Company		\$365,707
Vangrd Equity Income Fund Adm	Registered Investment Company		\$1,695,541
Vangrd Intl Explorer Fund Inv	Registered Investment Company		\$121,195
Vangrd Intl Grw Fnd Adm	Registered Investment Company		\$1,057,321
Vangrd Mid-Cap Index Fund Adm	Registered Investment Company		\$908,235
Vangrd Trgt Retire 2020 Fd	Registered Investment Company		\$125,773
Vangrd Trgt Retire 2025 Fd	Registered Investment Company		\$1,761,107
Vangrd Trgt Retire 2030 Fd	Registered Investment Company		\$518,227
Vangrd Trgt Retire 2035 Fd	Registered Investment Company		\$4,425,344
Vangrd Trgt Retire 2040 Fd	Registered Investment Company		\$1,619,710
Vangrd Trgt Retire 2045 Fd	Registered Investment Company		\$9,930,563
Vangrd Trgt Retire 2050 Fd	Registered Investment Company		\$842,055
Vangrd Trgt Retire 2055 Fd	Registered Investment Company		\$3,131,252
Vangrd Trgt Retire 2060 Fd	Registered Investment Company		\$667,113
Vangrd Trgt Retire 2065 Fd	Registered Investment Company		\$154,107
Vangrd Trgt Retire 2070 Fd	Registered Investment Company		\$2,526
Vangrd Trgt Retire Inc Fd	Registered Investment Company		\$566,833
Victory Sycmr Est VI Fd R6	Registered Investment Company		\$896,953
* Voya Fixed Account (4062)	Insurance Company General Account		\$1,764,741
* Voya Gv Mny Mkt F A (Hld Acct)	Registered Investment Company		\$26,277
* Voya Intermediate Bond Fund R6	Registered Investment Company		\$256,223
	Participants Loans - Rates 3.25% to 7.00%		\$610,082
TOTAL			\$47,055,585

* denotes party-in-interest

Column (d) is not required as the Plan's investments are totally participant directed.

Humanscale 401(k) Plan

Financial Statements

December 31, 2022 and 2021

Independent Auditor's Report

To the Administrative Committee of Humanscale 401(k) Plan

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

We have performed audits of the accompanying financial statements of Humanscale 401(k) 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). 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 years ended December 31, 2022 and 2021, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Humanscale 401(k) 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 Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the years then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits 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 referred to above, 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 referred to above 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 audits in accordance with auditing standards generally accepted in the United States of America. 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 Humanscale 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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 Humanscale 401(k) Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be 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 for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit 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 generally accepted auditing standards 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.

**To the Administrative Committee of
Humanscale 401(k) Plan**

Page 3

In performing an audit in accordance with generally accepted auditing standards, 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 Humanscale 401(k) 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 Humanscale 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audits 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.

Supplemental Schedules Required by ERISA

The supplemental schedules of: (1) Schedule H, Part IV, Line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2022 and (2) Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2022 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor'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 schedules, 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

**To the Administrative Committee of
Humanscale 401(k) Plan**

Page 4

financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules 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 schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion-

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

PKF O'Connor Davies, LLP

Woodcliff Lake, NJ
August 23, 2023

Humanscale 401(k) Plan

Statements of Net Assets Available for Benefits

	December 31,	
	2022	2021
ASSETS		
Investments at fair value		
Registered Investment Companies	\$ 44,680,762	\$ 54,105,849
Investments at contract value		
Funds Held in Insurance Company General Account	1,764,741	909,487
Total investments	<u>46,445,503</u>	<u>55,015,336</u>
Receivables		
Notes receivable from participants	610,082	575,740
Participants contributions	-	5,077
Employer contributions	-	2,981
Total receivables	<u>610,082</u>	<u>583,798</u>
Total Assets	47,055,585	55,599,134
LIABILITIES	-	-
Net Assets Available for Benefits	<u>\$ 47,055,585</u>	<u>\$ 55,599,134</u>

See notes to financial statements

Humanscale 401(k) Plan

Statements of Changes in Net Assets Available for Benefits

	Year Ended December 31	
	2022	2021
ADDITIONS		
Investment Income (Loss)		
Net depreciation in value of investments	\$ (9,464,218)	\$ 7,308,508
Interest	21,040	26,088
Dividends	15,351	9,087
Total Investment (Loss) Income	<u>(9,427,827)</u>	<u>7,343,683</u>
Contributions		
Participants	4,231,241	4,185,950
Employer	1,666,406	1,679,978
Rollovers	50,292	180,007
Total contributions	<u>5,947,939</u>	<u>6,045,935</u>
Total additions, net of investment loss	<u>(3,479,888)</u>	<u>13,389,618</u>
DEDUCTIONS		
Benefits paid to participants	5,034,067	5,274,158
Administrative expenses	29,090	13,085
Corrective distributions	504	101
Total deductions	<u>5,063,661</u>	<u>5,287,344</u>
Net (Decrease) Increase	(8,543,549)	8,102,274
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>55,599,134</u>	<u>47,496,860</u>
End of year	<u>\$ 47,055,585</u>	<u>\$ 55,599,134</u>

See notes to financial statements

Humanscale 401(k) Plan

Notes to Financial Statements
December 31, 2022 and 2021

1. Plan Description

The following brief description of the Humanscale 401(k) Plan ("the Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan that covers all eligible employees. The Plan was established by Humanscale Corporation ("the Company") to provide supplemental retirement benefits to its employees. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility

Employees are eligible to participate in the Plan upon completing 3 months of service and have attained the age of 21. Participants' entry date is the first day that requirements are met. Union employees are excluded from participation in the Plan.

Contributions

Each year, participants may contribute up to 90 percent of their pretax annual compensation, as defined in the Plan, up to the maximum allowable under the Internal Revenue Code. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contributions plans. The company will match 100% of deferrals inclusive of catch-ups, if applicable, to 1% of compensation plus 50% of deferrals inclusive of catch-ups, if applicable for the next 5% of compensation. The Company may also make an additional discretionary contribution to the Plan. For the years ended December 31, 2022 and 2021, no additional discretionary contributions were made by the Company.

The Plan includes an auto enrollment provision whereby all newly eligible employees are enrolled and auto escalated at a contribution rate of:

<u>Plan Year of Applicant</u>	<u>Automatic Deferral Percentage</u>
1	4%
2	4%
3	5%
4	6%

Corrective distributions are required in the event that employee contributions exceed contribution limitations of the Plan. These amounts are recorded as a liability in the year in which they were initially contributed to the Plan.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of the Company's matching and Plan earnings and charged with an allocation of administrative expenses. Forfeited balances of terminated participants' nonvested accounts are used to reduce future employer contributions. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants may direct the investment of their account balances into various investment options offered by the Plan.

Humanscale 401(k) Plan

Notes to Financial Statements

December 31, 2022

1. Plan Description (*continued*)

Vesting

Participants are immediately vested in their contributions, rollover contributions, matching contributions, discretionary contributions and qualified safe harbor contributions plus actual earnings thereon.

Investment Options

Upon enrollment in the Plan, a participant may direct employee contributions in any increments in any of the investment options available. Participants may change their investment options daily.

Notes Receivable from Participants

Participants may borrow from their vested account balance a minimum of \$500 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at rates in accordance with the Plan document. The Company determines the appropriate interest rate based on interest rates for loans of comparable quality and duration extended by banks and other financial institutions for loans under similar circumstances. The rate on all outstanding loans at December 31, 2022 was between 3.25% - 6.25%. Loans are repayable ratably through periodic payroll deductions. The full amount of the outstanding loan becomes due and payable upon the occurrence of a distributable event other than the satisfaction of the conditions for an in-service distribution. If the outstanding loan balance is not repaid, it will be deemed in default and will become taxable to the participant.

Payment of Benefits

Upon termination of service, death, disability or retirement, participants may elect to receive their benefits as a lump-sum amount equal to the value of the participant's vested interest in his or her account, or installments over a period for which such payments shall not extend beyond the participants life expectancy (or the life of the participant and his designated beneficiary).

Forfeitures

Forfeitures from non-vested accounts are generally used to reduce future Company contributions. At December 31, 2022 and 2021 forfeited account balances held in non-participant directed accounts totaled \$11,813 and \$11,347. For the years ended December 31, 2022 and 2021, the Plan did not use forfeited amounts to reduce Company contributions.

Humanscale 401(k) Plan

Notes to Financial Statements

December 31, 2022

2. Summary of Significant Accounting Policies

Basis of Accounting and Use of Estimates

The financial statements of the Plan are prepared using the accrual basis of accounting. The process of preparing financial statements in conformity with generally accepted accounting principles requires management to make certain estimates and assumptions regarding certain types of assets, liabilities, additions to net assets and deductions from net assets. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value (except for the fully benefit-responsive investment contract, which is reported at contract 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. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation/depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Fair Value Measurements

The Plan follows U.S. GAAP guidance on *Fair Value Measurements* which defines fair value and establishes a fair value hierarchy organized into three levels based on the input assumptions used in pricing assets. Level 1 inputs have the highest reliability and are related to assets with unadjusted quoted prices in active markets. Level 2 inputs relate to assets with other than quoted prices in active markets which may include quoted prices for similar assets or liabilities or other inputs which can be corroborated by observable market data. Level 3 inputs are unobservable and are used to the extent that observable inputs do not exist. At December 31, 2022 and 2021, all of the Plan's investments that were valued at fair value were valued using Level 1 inputs.

Notes Receivable from Participants

Notes receivables from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2022 or 2021.

Payment of Benefits

Benefits are recorded when paid.

Humanscale 401(k) Plan

Notes to Financial Statements

December 31, 2022

2. Summary of Significant Accounting Policies *(continued)*

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 receivable 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.

Subsequent Events Evaluation by Management

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issued, which date is August 23, 2023.

3. Information Certified *(Unaudited)*

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required Schedule H, Part IV, Line 4i – Schedule Assets (Held at End of Year) including investments at December 31, 2022 and 2021, and net appreciation in fair value of investments, interest and dividends, and interest on notes receivable from participants for the year ended December 31, 2022, was obtained by management and agreed to or derived from information certified as complete and accurate by Voya Retirement Insurance and Annuity Company, a qualified institution.

4. Investments

The following tables set forth by level within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022 and 2021.

Investment Assets at Fair Value as of December 31, 2022				
	Level 1	Level 2	Level 3	Total
Registered Investment Companies	\$ 44,680,762	\$ -	\$ -	\$ 44,680,762
Total Investments at Fair Value	<u>\$ 44,680,762</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,680,762</u>
Investment Assets at Fair Value as of December 31, 2021				
	Level 1	Level 2	Level 3	Total
Registered Investment Companies	\$ 54,105,849	\$ -	\$ -	\$ 54,105,849
Total Investments at Fair Value	\$ 54,105,849	\$ -	\$ -	\$ 54,105,849

Humanscale 401(k) Plan

Notes to Financial Statements

December 31, 2022

5. Funds Held in Insurance Company General Account

The Plan has a traditional fully benefit responsive guaranteed investment contract with Voya. Voya maintains the contributions in a general account. The account is credited with earnings on underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

The Voya Fixed Account is valued using crediting interest rates, which are communicated and credited daily. The crediting interest rates and average yield were 3% for each of the years ended December 31, 2022 and 2021 for the Voya Fixed Account.

This contract meets the fully-benefit responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The guaranteed interest accounts promise contract value for a benefit event (termination, death, disability and retirement); however, there is a possible market value adjustment when funds are withdrawn prior to maturity. The plan administrator does not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

Upon discontinuance of the Group Annuity Contract or Group Funding Arrangement by the Plan, it may be possible to receive the market value of assets held in the Voya Fixed Account. Liquidation value is based on an actuarial formula as defined under the terms of the Group Annuity Contract or Group Funding Arrangement.

There are no unobservable inputs within this formula.

Voya is contractually obligated to repay the principal and the specified interest rate that is guaranteed to the Plan. The credit risk of the issuer was evaluated by nationally recognized statistical rating agencies as follows: Moody's Investors Service (A2 as of November 2022), Standard and Poor's (A+ as of November 2022), and Fitch (A as of November 2022).

6. Party in Interest Transactions

All investments in the Plan are managed Voya. Voya is the custodian as defined by the Plan and, therefore, these transactions qualify as exempt party-in-interest transactions under ERISA.

Participants who are active employees of the Plan may borrow from their accounts and such loans qualify as party-in-interest transactions under ERISA. These loans are recorded as notes receivable from participants on the statements of net assets available for benefits.

Humanscale 401(k) Plan

Notes to Financial Statements

December 31, 2022

7. 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.

8. Tax Status

The Company has adopted a volume submitter prototype plan document which received an opinion letter from the IRS dated June 30, 2020, that the Plan is designed in accordance with applicable sections of the IRC. The Plan has been amended since receiving the letter; however, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

U.S. GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine examination by taxing jurisdictions; however, there are currently no examinations for any tax periods in progress.

9. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of the net assets available for benefits per the financial statements to Schedule H of Form 5500 at December 31:

	<u>2022</u>	<u>2021</u>
Net assets available for benefits per the financial statements	\$ 47,055,585	\$ 55,599,134
Participants contributions receivable	-	(5,077)
Employer contributions receivable	<u>-</u>	<u>(2,981)</u>
Net assets available for benefits per Form 5500	<u>\$ 47,055,585</u>	<u>\$ 55,591,076</u>

The following is a reconciliation of the changes in net assets available for benefits per the financial statements to Schedule H of Form 5500:

	<u>2022</u>	<u>2021</u>
Net change in net assets available for benefits per the financial statements	\$ (8,543,549)	\$ 8,102,274
Participants contributions	5,077	(5,077)
Employer contributions	<u>2,981</u>	<u>(2,981)</u>
Net change in net assets available for benefits per Form 5500	<u>\$ (8,535,491)</u>	<u>\$ 8,094,216</u>

Humanscale 401(k) Plan

Notes to Financial Statements
December 31, 2022

10. Prohibited Transactions

During 2021, the Company failed to remit to the Plan certain participants' contributions within the period described by the Department of Labor regulations. Delays in remitting these amounts to the Plan were due to an administrative oversight. The Company made the necessary corrections to satisfy both the Department of Labor and IRS guidance for this matter.

11. Risks and Uncertainties

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

The global and domestic economic uncertainty has resulted in significant volatility in financial markets. This volatility has affected, and may continue to affect, the value of the Plan's net assets available for benefits. The effects of economic and market conditions subsequent to December 31, 2022 are not reflected in these financial statements and future effects on the Plan's net assets available for benefits cannot be predicted.

* * * * *

Humanscale 401(k) Plan

Supplemental Schedules
December 31, 2022

Humanscale 401(k) Plan

Schedule Pursuant to Department of Labor Requirements
Year Ended December 31, 2022

Schedule H, Part IV, Line 4a - Schedule of Delinquent Participant Contributions

EIN # 11-2793425
Plan # 001

Participant Contributions and Loan Repayments Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
\$ -	\$ -	\$ 6,540	\$ -	\$ -

Check here if late participant loan repayments are included: X

Humanscale 401(k) Plan

Schedule Pursuant to Department of Labor Requirements
December 31, 2022

EIN # 11-2793425
Plan # 001

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
REGISTERED INVESTMENT COMPANIES			
*	Vanguard Trgt Retire 2045 FD	441,174	\$ 9,930,563
*	Vanguard Trgt Retire 2035 FD	211,155	4,425,344
*	JP Morgan Lrg Cap Growth Fnd R6	89,730	3,829,106
*	Vangrd Trgt Retire 2055 Fd	139,050	3,131,252
*	Vanguard 500 Index fund Adm	103,620	2,440,424
*	Vanguard Trgt Retire 2025 Fd	93,320	1,761,107
*	Vanguard Equity income Fund Adm	54,331	1,695,541
*	American Funds Am Balanced R6	71,897	1,682,760
*	Vanguard Trgt Retire 2040 Fd	73,867	1,619,710
*	American Funds Wash Mutual Inv R6	38,666	1,246,013
*	Vanguard International Grwth	47,742	1,057,321
*	Vanguard Mid-Cap Index Fund Adm	44,683	908,235
*	Victory Sycme Established Value F	36,554	896,953
*	DFA U.S. Targeted Value Port Inst	27,992	866,768
*	Vanguard Trgt Retire 2050 Fd	37,339	842,055
*	Fidelity Sm Cp Ind Fd In Pr C	67,703	809,535
*	MFS Midcap Growth Fund R6	41,986	796,119
*	JP Morgan Small Cap Growth Funf R6	47,255	749,444
*	Vanguard Trgt Retire 2060 Fnd Inv	29,196	667,113
*	DFA Real Estate Securities Port Inst	26,356	632,200
*	DFA Emerging Markets Portfolio Inst	47,732	582,541
*	Vanguard Trgt Retire Income Fd	39,113	566,833
*	AB Disc Value Fnd Z	29,679	531,972
*	Vanguard Trgt Retire 2030 Fd	26,079	518,227
*	PIMCO Income Fund Inst	28,829	473,202
*	DFA Inflat-Prot Securities Port Inst	33,327	379,791
*	Vanguard Developed Mkts Indx Fd Adm	28,648	365,707
*	Voya Intermediate Bond Fund R6	22,112	256,223
*	DFA Intl Core Equity Port Inst	15,510	239,564
*	Lord Abbell High Yield Fund R6	18,479	202,122
*	Vanguard Trgt Retire 2065 Fd	11,144	154,107
*	Goldman Sachs Intl Sm Cp Insgts F R6	9,888	147,141
*	Vanguard Trgt Retire 2020 Fd	7,047	125,773
*	Vanguard Intl Explorer Fund Inv	7,314	121,195
*	Voya Gov Money Mkt Fnd A (Hold Acct)	2,136	26,277
*	Vanguard Trgt Retire 2070 Fd	125	<u>2,524</u>
	Total Investments at Fair Value		44,680,762
FUNDS HELD IN INSURANCE COMPANY GENERAL ACCOUNT			
*	Voya Fixed Account (4062)	**	1,764,741
NOTES RECEIVABLE FROM PARTICIPANTS			
			<u>610,082</u>
			<u>\$ 47,055,585</u>

* Indicates a party-in-interest as defined by ERISA

** Not evaluated based on unit values

The interest rate of these loans
range from 3.25% - 6.25% with
maturities through August 2026