

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
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A	This return/report is for: ☐ a multiemployer plan ☒ a single-employer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☐ 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 TACTICAL ENGINEERING & ANALYSIS, INC. 401(K) PLAN	1b	Three-digit plan number (PN) ▶ 002
		1c	Effective date of plan 06/01/2000
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) TACTICAL ENGINEERING & ANALYSIS, INC. 6050 SANTO ROAD SUITE 250 SAN DIEGO, CA 92124	2b	Employer Identification Number (EIN) 33-0830317
		2c	Plan Sponsor's telephone number 858-573-9869
		2d	Business code (see instructions) 541330

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/11/2023	PAMELA PEREZ
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 255
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits..... d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)..... h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6a(1) 187 6a(2) 217 6b 0 6c 65 6d 282 6e 1 6f 283 6g 265 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ 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) ☐ 0 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 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 TACTICAL ENGINEERING & ANALYSIS, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 TACTICAL ENGINEERING & ANALYSIS, INC.	D Employer Identification Number (EIN) 33-0830317	

Part I	Service Provider Information (see instructions)
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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
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

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

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

INTEGRATED WEALTH CONCEPTS LLC

81-3433658

(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?
27	ADVISOR	49874	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	17357	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

LEVITZACKS, CERTIFIED PUBLIC ACCOUNTANT

95-3159181

(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?
10	ACCOUNTANT/AUDITOR	14014	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
AS GROWTH IS - DST ASSET MANAGER S 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
BLKRR EQUITY DIV I - BNY MELLON IN 301 BELLEVUE PARKWAY WILMINGTON, DE 19809	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
BLKRR GLOBAL ALLOC I - BNY MELLON 301 BELLEVUE PARKWAY WILMINGTON, DE 19809	0.25%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
COHEN & STEERS RLTY - DST ASSET MA 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
COL EMRG MKT BOND I2 - COLUMBIA MG 14785 PRESTON ROAD SUITE 1000 DALLAS, TX 75254	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
GS INFL-PRO SECS IS - GOLDMAN SACH 13-5108880	0.10%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
GS MID CP GROWTH INV - GOLDMAN SAC 13-5108880	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
HEARTLAND VAL PLS IS - ALPS FUND S 20-3247785	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
INVS DEVELOP MKT Y - INVESCO INVES 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.25%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
INVS GLOBAL OPP Y - INVESCO INVEST 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
J H TRITON T - JANUS HENDERSON SER 151 DETROIT STREET DENVER, CO 80206	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
LD ABT SH DTN INC R5 - DST SYSTEMS	0.20%	
43-1581814		

Part I Service Provider Information (continued)

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

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

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PUTNAM STABLE VALUE - SEE NOTE *2 ONE POST OFFICE SQUARE BOSTON, MA 02109	0.25%

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

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
VICTORY S ESTB VAL I - FIS INVESTO FAITH INVESTOR SERVICES, LLC 14785 PRESTON ROAD, SUITE 1000 DALLAS, TX 75254	0.10%

(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.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan TACTICAL ENGINEERING & ANALYSIS, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	002
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 TACTICAL ENGINEERING & ANALYSIS, INC.		
D Employer Identification Number (EIN) 33-0830317		

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)
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a Name of MTIA, CCT, PSA, or 103-12 IE: PUTNAM STABLE VALUE		
b Name of sponsor of entity listed in (a): PUTNAM FIDUCIARY TRUST COMPANY		
c EIN-PN 04-3159710-202	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 433644
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
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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>TACTICAL ENGINEERING & ANALYSIS, INC. 401(K) PLAN</u>		B Three-digit plan number (PN) <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>TACTICAL ENGINEERING & ANALYSIS, INC.</u>		D Employer Identification Number (EIN) <u>33-0830317</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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	1509182	1967261
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests.....	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants).....	1c(7)	0	0
(8) Participant loans.....	1c(8)	335618	240804
(9) Value of interest in common/collective trusts.....	1c(9)	935570	433644
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts.....	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	24484459	21447709
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	27264829	24089418

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	27264829	24089418
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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 Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	981629	
(B) Participants.....	2a(1)(B)	2043068	
(C) Others (including rollovers).....	2a(1)(C)	134036	
(2) Noncash contributions.....	2a(2)	0	3158733
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	28561	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	18394	
(F) Other.....	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		46955
(2) Dividends: (A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	742330	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		742330
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds.....	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)	0	
(B) Other.....	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		14061
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-5273744
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		-1311665
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1782502	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1782502
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	81244	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		81244
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1863746
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-3175411
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

(1) ☒ 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: LEVITZACKS

(2) EIN: 95-3159181

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	

	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		750000
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?		X	
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?		X	
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.)		X	
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?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
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.		X	
4n		X	

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan TACTICAL ENGINEERING & ANALYSIS, INC. 401(K) PLAN		B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 TACTICAL ENGINEERING & ANALYSIS, INC.		D Employer Identification Number (EIN) 33-0830317
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-6568107		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
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
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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 _____

Tactical Engineering & Analysis, Inc. 401(k) Plan
Financial Statements and Supplemental Schedule
December 31, 2022 and 2021



INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of
Tactical Engineering & Analysis, Inc. 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 Tactical Engineering & Analysis, Inc. 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) audit. The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits 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 Tactical Engineering & Analysis, Inc. 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 ended December 31, 2022 and 2021, 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 Auditor's 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.





INDEPENDENT AUDITOR'S REPORT (continued)

Opinion (continued)

- 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Tactical Engineering & Analysis, Inc. 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 Tactical Engineering & Analysis, Inc. 401(k) Plan's ability to continue as a going concern for one year after the date 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.



INDEPENDENT AUDITOR'S REPORT (continued)

Auditor's 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 auditor's 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.

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 Tactical Engineering & Analysis, Inc. 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 Tactical Engineering & Analysis, Inc. 401(k) Plan's ability to continue as a going concern for a reasonable period of time.



INDEPENDENT AUDITOR'S REPORT (continued)

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

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 Schedule Required by ERISA

The supplemental schedule of Assets (Held at Year End) is presented for purposes of additional analysis and is not a required part of the financial statements but is 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 schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.



INDEPENDENT AUDITOR'S REPORT
(continued)

Supplemental Schedule Required by ERISA (continued)

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, is 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 schedule other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, represented 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 schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

San Diego, California
October 5, 2023

Tactical Engineering & Analysis Inc. 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets:		
Investments, at fair value		
Registered investment companies	\$ 23,414,970	\$ 25,993,641
Common/collective trust	<u>433,644</u>	<u>935,570</u>
Total investments, at fair value	23,848,614	26,929,211
Notes receivable from participants	<u>240,804</u>	<u>335,618</u>
Total assets	<u>24,089,418</u>	<u>27,264,829</u>
Net assets available for benefits	<u><u>\$ 24,089,418</u></u>	<u><u>\$ 27,264,829</u></u>

See accompanying notes to financial statements.

Tactical Engineering & Analysis Inc. 401(k) Plan
Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Additions to net assets:		
Participant contributions	\$ 2,043,068	\$ 1,749,923
Company contributions	981,629	859,890
Rollover contributions	134,036	40,085
Net realized and unrealized gain/(loss) in fair value of investments in registered investment companies	(5,273,744)	1,937,175
Net realized and unrealized gain in fair value of common/collective trust	14,061	14,069
Reinvested dividends	742,330	1,265,529
Other income	28,561	181
Interest income on notes receivable from participants	<u>18,394</u>	<u>23,520</u>
 Total additions (reductions)	 <u>(1,311,665)</u>	 <u>5,890,372</u>
Deductions from net assets:		
Benefits paid to participants	1,782,502	2,359,447
Administrative expenses	<u>81,244</u>	<u>37,994</u>
 Total deductions	 <u>1,863,746</u>	 <u>2,397,441</u>
 Net increase/(decrease)	 <u>(3,175,411)</u>	 <u>3,492,931</u>
Net assets available for benefits:		
Beginning of year	<u>27,264,829</u>	<u>23,771,898</u>
End of year	<u><u>\$ 24,089,418</u></u>	<u><u>\$ 27,264,829</u></u>

See accompanying notes to financial statements.

Tactical Engineering & Analysis, Inc. 401(k) Plan

Notes to Financial Statements

December 31, 2022 and 2021

Note 1. DESCRIPTION OF THE PLAN

Tactical Engineering & Analysis, Inc. 401(k) Plan (the "Plan") is sponsored by Tactical Engineering & Analysis, Inc. (the "Company"). The following description of the Plan provides only general information. Participants should refer to the Plan document for a complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all eligible employees of the Company. The Plan was formed effective June 1, 2000. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") and the provisions of the Internal Revenue Code (the "Code").

Eligibility

Employees who are at least 21 years of age and have completed one month of service are generally eligible to participate in the Plan. Individuals who are (i) subject to collective bargaining agreements, (ii) leased employees, (iii) nonresident aliens with no U.S. source income, (iv) residents of Puerto Rico, or (v) self-employed individuals are not eligible to participate in the Plan.

Contributions

Participants may elect to contribute up to 100% of their compensation each year to the Plan, subject to certain statutory limitations, and may designate their contributions as either pre-tax or Roth contributions, as defined. Participants who are age 50 or older are eligible to defer additional amounts ("catch-up contributions") to the Plan up to the maximum allowed by the Code. Participants may also contribute amounts representing distributions from other qualified sources ("rollover contributions").

The Plan includes a provision for Company safe harbor matching contributions. In 2022 and 2021, the Company safe harbor matching contributions were equal to 100% of each participant's contributions up to 5% of the participant's eligible compensation for each pay period.

The Company may make discretionary, non-elective contributions in an amount to be determined by the Board of Directors for each Plan year. A participant must complete at least 1,000 hours of service during the Plan year and be employed as of the last day of the Plan year to be eligible to receive any non-elective contributions that may be made for that Plan year. In the event a participant dies (including death while performing qualified military service), becomes disabled, or retires during the Plan year, these conditions are waived.

Tactical Engineering & Analysis, Inc. 401(k) Plan

Notes to Financial Statements

(continued)

December 31, 2022 and 2021

Note 1. DESCRIPTION OF THE PLAN (continued)

Vesting

Participants are vested immediately in their contributions, the Company's safe harbor matching contributions, and the earnings or losses thereon. Vesting in the Company's discretionary non-elective contributions is based on years of credited service, as defined in the Plan, according to the following schedule:

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

Participant Accounts

Each participant's account is credited with the participant's contribution, the Company's contributions and the earnings or losses those contributions may accumulate. Allocations of Company contributions are based on the participant's contributions, compensation, or account balance, as defined.

Administrative charges related to participant loans and distributions are deducted directly from the transacting participant's account. Expenses charged by the Plan's investments are paid directly from the underlying assets of the respective investment and are included in net realized and unrealized gain or loss in fair value of investments in the statement of changes in net assets available for benefits. Certain other expenses related to the administration of the Plan are paid by the Company.

Upon enrollment in the Plan, participants may direct employee and Company contributions to any of the Plan's investment options. Subsequently, participants may change their allocations and transfer account balances between investment options in accordance with Plan provisions.

Tactical Engineering & Analysis, Inc. 401(k) Plan

Notes to Financial Statements

(continued)

December 31, 2022 and 2021

Note 1. DESCRIPTION OF THE PLAN (continued)

Notes Receivable from Participants

Participants may borrow against their accounts a minimum of \$1,000 up to a maximum, generally equal to the lesser of \$50,000 or 50% of their vested account balance. Participants may have only one loan outstanding at a time. Loan terms may not exceed 5 years unless the loan is to be used to acquire the principal residence of the participant, for which the loan term may not exceed 10 years. Loans are secured by the participant's vested account balance and bear interest at a reasonable rate determined by the Plan administrator based on the prevailing interest rates charged by persons lending money for loans which would be made under similar circumstances. The interest rates on notes receivable from participants as of December 31, 2022, ranged from 6.25% to 10.00%. The interest rates on notes receivable from participants as of December 31, 2021, ranged from 6.25% to 8.50%. Principal and interest are paid regularly through payroll deductions.

Payment of Benefits

Upon termination of service, normal retirement, disability or death, participants may elect to receive a distribution of their vested account balance in a lump sum, in an annuity (as defined and available), or defer distribution if their vested account balance exceeds \$5,000. In-service distributions may be made to participants who have not separated from service provided the participant has attained age 59 ½.

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

Participants may also be eligible to request a distribution from their salary deferral account balance for reasons of financial hardship. Participants may continue to make elective deferrals after receiving a hardship distribution.

Forfeitures

If a participant terminates employment with the Company before becoming fully vested, the nonvested portion of discretionary non-elective employer contributions and related earnings are forfeited. Forfeitures may be used to pay administrative expenses. There were no forfeitures during 2022 and 2021.

Tactical Engineering & Analysis, Inc. 401(k) Plan

Notes to Financial Statements

(continued)

December 31, 2022 and 2021

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared using the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation

Investments in registered investment companies and common/collective trusts are stated at fair value based on the net asset value of shares held by the Plan at year end. The net realized and unrealized gain or loss in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants

Notes receivable 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 as incurred. Delinquent participant loans are classified as a distribution based upon the terms of the Plan document. No allowance for credit losses has been recorded as of December 31, 2022 and 2021.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Substantially all costs of administering the Plan are paid by the Company. Certain distribution and loan fees, which may be incurred by the requesting participants, are paid from those participants' accounts.

Tactical Engineering & Analysis, Inc. 401(k) Plan

Notes to Financial Statements

(continued)

December 31, 2022 and 2021

Note 3. INFORMATION PREPARED AND CERTIFIED BY PLAN TRUSTEE

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by Fidelity Management Trust Company.

	2022	2021
Investments in registered investment companies	\$ 23,414,970	\$ 25,993,641
Investments in common/collective trust	433,644	935,570
Notes receivable from participants	240,804	335,618
Net realized and unrealized gain in fair value of investments in of registered investment companies	(5,273,744)	1,937,175
Net realized and unrealized gain (loss) in fair value of investments in common/collective trust	14,061	14,069
Reinvested dividends	742,330	1,265,529
Other income	28,561	181
Interest income on notes receivable from participants	18,394	23,520

Note 4. FAIR VALUE MEASUREMENTS

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

Level 1 Fair Value Measurements

Fair values are based on publicly quoted prices in active markets for identical assets. The fair value of investments in registered investment companies is based on the publicly quoted net asset value of the shares held by the Plan.

Level 2 Fair Value Measurements

Fair values are based on observable inputs other than publicly quoted prices in active markets for identical assets. The fair value of investments in common/collective trust is based on the value of the underlying investments held by the trust.

Tactical Engineering & Analysis, Inc. 401(k) Plan

Notes to Financial Statements

(continued)

December 31, 2022 and 2021

Note 4. FAIR VALUE MEASUREMENTS (continued)

Level 3 Fair Value Measurements

Fair values are based on unobservable inputs used for valuing the asset.

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

Fair Value Measurements as of December 31, 2022:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments in registered investment companies	\$ 23,414,970	\$ 23,414,970	\$ -	\$ -
Investments in common/collective trust	<u>433,644</u>	<u>-</u>	<u>433,644</u>	<u>-</u>
Total investments at fair value	<u>\$ 23,848,614</u>	<u>\$ 23,414,970</u>	<u>\$ 433,644</u>	<u>\$ -</u>

Fair Value Measurements as of December 31, 2021:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments in registered investment companies	\$ 25,993,641	\$ 25,993,641	\$ -	\$ -
Investments in common/collective trust	<u>935,570</u>	<u>-</u>	<u>935,570</u>	<u>-</u>
Total investments at fair value	<u>\$ 26,929,211</u>	<u>\$ 25,993,641</u>	<u>\$ 935,570</u>	<u>\$ -</u>

Tactical Engineering & Analysis, Inc. 401(k) Plan

Notes to Financial Statements

(continued)

December 31, 2022 and 2021

Note 5. INVESTMENT IN COMMON/COLLECTIVE TRUST

The Putnam Stable Value Fund (Putnam Fund) is a stable fixed income fund which invests in high-quality guaranteed investment contracts (GICs) and similar contracts issued by insurance companies, banks, and other financial institutions. The Putnam Fund may also invest up to 75% of its assets in security-backed investment contracts (SBICs), including separate account products of insurance companies. The Putnam Fund invests at least 5% of its assets in high-quality money market instruments, cash, cash equivalents, and other stable value funds (including fixed income funds underlying SBICs) with investment policies and other provisions similar to those of the Fund.

Withdrawals from the Putnam Fund are generally permitted daily at net asset value. The trustee of the Putnam Fund attempts to maintain sufficient liquidity to meet all withdrawal requests. However, it is possible that such requests will exceed the Putnam Fund's available liquidity. The trustee may defer honoring a withdrawal request if, as a result of the closing or other disruption of financial markets or exchanges, the trustee is unable to settle prudently the transactions necessary to honor a withdrawal request on a timely basis. If the trustee determines that the Putnam Fund does not have sufficient liquidity to meet a withdrawal request, the trustee may defer honoring employer-initiated withdrawal requests (e.g. a withdrawal due to plan termination) for a period of up to 12 months. Qualified employee-initiated withdrawal requests for benefit payments generally will continue to be made as provided for during such period.

Note 6. PARTY-IN-INTEREST TRANSACTIONS

The Company pays certain administrative costs of the Plan. Additionally, the Company provides administrative services to the Plan at no cost to the Plan. These transactions qualify as exempt party-in-interest transactions.

Fidelity Management Trust Company, as trustee and investment manager for the Plan's assets, disburses benefit payments and executes all investment transactions. As a result, all investment transactions involving investments sponsored by Fidelity Management Trust Company qualify as party-in-interest transactions.

Note 7. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right to terminate the Plan, subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their accounts.

Tactical Engineering & Analysis, Inc. 401(k) Plan

Notes to Financial Statements

(continued)

December 31, 2022 and 2021

Note 8. TAX STATUS

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

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the applicable taxing authorities. The plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2022, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2019.

Note 9. RISKS AND UNCERTAINTIES

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

Note 10. SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through October 5, 2023, which is the date the 2022 financial statements were available to be issued.

SUPPLEMENTAL SCHEDULE

Schedule of Assets (Held at End of Year)
Attachment to Schedule H (Form 5500) - Line 4i (Part IV)

Company Name: Tactical Engineering & Analysis, Inc.
Plan Name: Tactical Engineering & Analysis, Inc. 401(k) Plan
Plan Year: 1/1/2022 - 12/31/2022
EIN: 33-0830317
Plan No: 002

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	VICTORY S ESTB VAL I	Mutual Funds	-	\$ 563,207
	PIMCO INCOME INST	Mutual Funds	-	231,417
	PIM STKPLUS SH IS	Mutual Funds	-	181,001
	COHEN & STEERS RLTY	Mutual Funds	-	163,218
	COL EMRG MKT BOND I2	Mutual Funds	-	57,299
	INVS GLOBAL OPP Y	Mutual Funds	-	201,579
	INVS DEVELOP MKT Y	Mutual Funds	-	141,307
	BLKRK EQUITY DIV I	Mutual Funds	-	942,410
	TRP DYNAMIC GLB BD I	Mutual Funds	-	266,529
	BLKRK GLOBAL ALLOC I	Mutual Funds	-	9,441
	HEARTLAND VAL PLS IS	Mutual Funds	-	139,254
	J H TRITON T	Mutual Funds	-	657,879
	AS GROWTH IS	Mutual Funds	-	562,003
	AM CENT EQ INC R6	Mutual Funds	-	111,582
	GS INFL-PRO SECS IS	Mutual Funds	-	10,078
	PGIM HIGH YIELD R6	Mutual Funds	-	341,105
	LD ABT SH DTN INC R5	Mutual Funds	-	171,718
	AM CENTURY ULTRA R6	Mutual Funds	-	397,568
	GS MID CP GROWTH INV	Mutual Funds	-	133,570
	FA ENERGY I	Mutual Funds	-	318,951
*	FID US BOND IDX	Mutual Funds	-	78,634
*	FID 500 INDEX	Mutual Funds	-	1,655,248
*	FID MID CAP IDX	Mutual Funds	-	384,815
*	FID SM CAP IDX	Mutual Funds	-	183,976
	FA SMALL CAP Z	Mutual Funds	-	152,497
*	FID FDM IDX INC IPR	Mutual Funds	-	461,672
*	FID FDM IDX 2005 IPR	Mutual Funds	-	1,334
*	FID FDM IDX 2010 IPR	Mutual Funds	-	1,315
*	FID FDM IDX 2015 IPR	Mutual Funds	-	8,580
*	FID FDM IDX 2020 IPR	Mutual Funds	-	226,713
*	FID FDM IDX 2025 IPR	Mutual Funds	-	818,310
*	FID FDM IDX 2030 IPR	Mutual Funds	-	1,418,289
*	FID FDM IDX 2035 IPR	Mutual Funds	-	1,044,050
*	FID FDM IDX 2040 IPR	Mutual Funds	-	1,610,187
*	FID FDM IDX 2045 IPR	Mutual Funds	-	2,709,125
*	FID FDM IDX 2050 IPR	Mutual Funds	-	1,036,716
*	FID FDM IDX 2055 IPR	Mutual Funds	-	1,093,555
*	FID FDM IDX 2060 IPR	Mutual Funds	-	138,182
	FA INTL CAP APP Z	Mutual Funds	-	130,849
	FA SMALL CAP GR Z	Mutual Funds	-	90,720
*	FID GOVT MMKT K6	Mutual Funds	-	1,967,261
	FA GOLD Z	Mutual Funds	-	199,791
	FA HEALTH CARE Z	Mutual Funds	-	20,227
	FA TECHNOLOGY Z	Mutual Funds	-	1,004,242
	FA UTILITIES Z	Mutual Funds	-	1,269,468
*	FID FDM IDX 2065 IPR	Mutual Funds	-	108,098
	PUTNAM STABLE VALUE	Common/collective trust	-	433,644
	PARTICIPANT LOANS	Interest Rates (6.25% to 10.00%)	-	240,804
	* Represents a party-in-interest to the Plan for which a statutory exemption exists.			

Tactical Engineering & Analysis, Inc. 401(k) Plan
Financial Statements and Supplemental Schedule
December 31, 2022 and 2021



INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of
Tactical Engineering & Analysis, Inc. 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 Tactical Engineering & Analysis, Inc. 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) audit. The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits 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 Tactical Engineering & Analysis, Inc. 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 ended December 31, 2022 and 2021, 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 Auditor's 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.





INDEPENDENT AUDITOR'S REPORT (continued)

Opinion (continued)

- 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Tactical Engineering & Analysis, Inc. 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 Tactical Engineering & Analysis, Inc. 401(k) Plan's ability to continue as a going concern for one year after the date 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.



INDEPENDENT AUDITOR'S REPORT (continued)

Auditor's 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 auditor's 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.

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 Tactical Engineering & Analysis, Inc. 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 Tactical Engineering & Analysis, Inc. 401(k) Plan's ability to continue as a going concern for a reasonable period of time.



INDEPENDENT AUDITOR'S REPORT
(continued)

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

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 Schedule Required by ERISA

The supplemental schedule of Assets (Held at Year End) is presented for purposes of additional analysis and is not a required part of the financial statements but is 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 schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.



INDEPENDENT AUDITOR'S REPORT
(continued)

Supplemental Schedule Required by ERISA (continued)

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, is 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 schedule other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, represented 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 schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

San Diego, California
October 5, 2023

Tactical Engineering & Analysis Inc. 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets:		
Investments, at fair value		
Registered investment companies	\$ 23,414,970	\$ 25,993,641
Common/collective trust	<u>433,644</u>	<u>935,570</u>
Total investments, at fair value	23,848,614	26,929,211
Notes receivable from participants	<u>240,804</u>	<u>335,618</u>
Total assets	<u>24,089,418</u>	<u>27,264,829</u>
Net assets available for benefits	<u><u>\$ 24,089,418</u></u>	<u><u>\$ 27,264,829</u></u>

See accompanying notes to financial statements.

Tactical Engineering & Analysis Inc. 401(k) Plan
Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2022 and 2021

	2022	2021
Additions to net assets:		
Participant contributions	\$ 2,043,068	\$ 1,749,923
Company contributions	981,629	859,890
Rollover contributions	134,036	40,085
Net realized and unrealized gain/(loss) in fair value of investments in registered investment companies	(5,273,744)	1,937,175
Net realized and unrealized gain in fair value of common/collective trust	14,061	14,069
Reinvested dividends	742,330	1,265,529
Other income	28,561	181
Interest income on notes receivable from participants	18,394	23,520
	<u>(1,311,665)</u>	<u>5,890,372</u>
Deductions from net assets:		
Benefits paid to participants	1,782,502	2,359,447
Administrative expenses	81,244	37,994
	<u>1,863,746</u>	<u>2,397,441</u>
	<u>(3,175,411)</u>	<u>3,492,931</u>
Net assets available for benefits:		
Beginning of year	<u>27,264,829</u>	<u>23,771,898</u>
End of year	<u>\$ 24,089,418</u>	<u>\$ 27,264,829</u>

See accompanying notes to financial statements.

Tactical Engineering & Analysis, Inc. 401(k) Plan

Notes to Financial Statements

December 31, 2022 and 2021

Note 1. DESCRIPTION OF THE PLAN

Tactical Engineering & Analysis, Inc. 401(k) Plan (the "Plan") is sponsored by Tactical Engineering & Analysis, Inc. (the "Company"). The following description of the Plan provides only general information. Participants should refer to the Plan document for a complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all eligible employees of the Company. The Plan was formed effective June 1, 2000. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") and the provisions of the Internal Revenue Code (the "Code").

Eligibility

Employees who are at least 21 years of age and have completed one month of service are generally eligible to participate in the Plan. Individuals who are (i) subject to collective bargaining agreements, (ii) leased employees, (iii) nonresident aliens with no U.S. source income, (iv) residents of Puerto Rico, or (v) self-employed individuals are not eligible to participate in the Plan.

Contributions

Participants may elect to contribute up to 100% of their compensation each year to the Plan, subject to certain statutory limitations, and may designate their contributions as either pre-tax or Roth contributions, as defined. Participants who are age 50 or older are eligible to defer additional amounts ("catch-up contributions") to the Plan up to the maximum allowed by the Code. Participants may also contribute amounts representing distributions from other qualified sources ("rollover contributions").

The Plan includes a provision for Company safe harbor matching contributions. In 2022 and 2021, the Company safe harbor matching contributions were equal to 100% of each participant's contributions up to 5% of the participant's eligible compensation for each pay period.

The Company may make discretionary, non-elective contributions in an amount to be determined by the Board of Directors for each Plan year. A participant must complete at least 1,000 hours of service during the Plan year and be employed as of the last day of the Plan year to be eligible to receive any non-elective contributions that may be made for that Plan year. In the event a participant dies (including death while performing qualified military service), becomes disabled, or retires during the Plan year, these conditions are waived.

Tactical Engineering & Analysis, Inc. 401(k) Plan

Notes to Financial Statements

(continued)

December 31, 2022 and 2021

Note 1. DESCRIPTION OF THE PLAN (continued)

Vesting

Participants are vested immediately in their contributions, the Company's safe harbor matching contributions, and the earnings or losses thereon. Vesting in the Company's discretionary non-elective contributions is based on years of credited service, as defined in the Plan, according to the following schedule:

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

Participant Accounts

Each participant's account is credited with the participant's contribution, the Company's contributions and the earnings or losses those contributions may accumulate. Allocations of Company contributions are based on the participant's contributions, compensation, or account balance, as defined.

Administrative charges related to participant loans and distributions are deducted directly from the transacting participant's account. Expenses charged by the Plan's investments are paid directly from the underlying assets of the respective investment and are included in net realized and unrealized gain or loss in fair value of investments in the statement of changes in net assets available for benefits. Certain other expenses related to the administration of the Plan are paid by the Company.

Upon enrollment in the Plan, participants may direct employee and Company contributions to any of the Plan's investment options. Subsequently, participants may change their allocations and transfer account balances between investment options in accordance with Plan provisions.

Tactical Engineering & Analysis, Inc. 401(k) Plan

Notes to Financial Statements

(continued)

December 31, 2022 and 2021

Note 1. DESCRIPTION OF THE PLAN (continued)

Notes Receivable from Participants

Participants may borrow against their accounts a minimum of \$1,000 up to a maximum, generally equal to the lesser of \$50,000 or 50% of their vested account balance. Participants may have only one loan outstanding at a time. Loan terms may not exceed 5 years unless the loan is to be used to acquire the principal residence of the participant, for which the loan term may not exceed 10 years. Loans are secured by the participant's vested account balance and bear interest at a reasonable rate determined by the Plan administrator based on the prevailing interest rates charged by persons lending money for loans which would be made under similar circumstances. The interest rates on notes receivable from participants as of December 31, 2022, ranged from 6.25% to 10.00%. The interest rates on notes receivable from participants as of December 31, 2021, ranged from 6.25% to 8.50%. Principal and interest are paid regularly through payroll deductions.

Payment of Benefits

Upon termination of service, normal retirement, disability or death, participants may elect to receive a distribution of their vested account balance in a lump sum, in an annuity (as defined and available), or defer distribution if their vested account balance exceeds \$5,000. In-service distributions may be made to participants who have not separated from service provided the participant has attained age 59 ½.

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

Participants may also be eligible to request a distribution from their salary deferral account balance for reasons of financial hardship. Participants may continue to make elective deferrals after receiving a hardship distribution.

Forfeitures

If a participant terminates employment with the Company before becoming fully vested, the nonvested portion of discretionary non-elective employer contributions and related earnings are forfeited. Forfeitures may be used to pay administrative expenses. There were no forfeitures during 2022 and 2021.

Tactical Engineering & Analysis, Inc. 401(k) Plan

Notes to Financial Statements

(continued)

December 31, 2022 and 2021

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared using the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation

Investments in registered investment companies and common/collective trusts are stated at fair value based on the net asset value of shares held by the Plan at year end. The net realized and unrealized gain or loss in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants

Notes receivable 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 as incurred. Delinquent participant loans are classified as a distribution based upon the terms of the Plan document. No allowance for credit losses has been recorded as of December 31, 2022 and 2021.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Substantially all costs of administering the Plan are paid by the Company. Certain distribution and loan fees, which may be incurred by the requesting participants, are paid from those participants' accounts.

Tactical Engineering & Analysis, Inc. 401(k) Plan

Notes to Financial Statements

(continued)

December 31, 2022 and 2021

Note 3. INFORMATION PREPARED AND CERTIFIED BY PLAN TRUSTEE

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by Fidelity Management Trust Company.

	2022	2021
Investments in registered investment companies	\$ 23,414,970	\$ 25,993,641
Investments in common/collective trust	433,644	935,570
Notes receivable from participants	240,804	335,618
Net realized and unrealized gain in fair value of investments in of registered investment companies	(5,273,744)	1,937,175
Net realized and unrealized gain (loss) in fair value of investments in common/collective trust	14,061	14,069
Reinvested dividends	742,330	1,265,529
Other income	28,561	181
Interest income on notes receivable from participants	18,394	23,520

Note 4. FAIR VALUE MEASUREMENTS

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

Level 1 Fair Value Measurements

Fair values are based on publicly quoted prices in active markets for identical assets. The fair value of investments in registered investment companies is based on the publicly quoted net asset value of the shares held by the Plan.

Level 2 Fair Value Measurements

Fair values are based on observable inputs other than publicly quoted prices in active markets for identical assets. The fair value of investments in common/collective trust is based on the value of the underlying investments held by the trust.

Tactical Engineering & Analysis, Inc. 401(k) Plan

Notes to Financial Statements

(continued)

December 31, 2022 and 2021

Note 4. FAIR VALUE MEASUREMENTS (continued)

Level 3 Fair Value Measurements

Fair values are based on unobservable inputs used for valuing the asset.

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

Fair Value Measurements as of December 31, 2022:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments in registered investment companies	\$ 23,414,970	\$ 23,414,970	\$ -	\$ -
Investments in common/collective trust	<u>433,644</u>	<u>-</u>	<u>433,644</u>	<u>-</u>
Total investments at fair value	<u><u>\$ 23,848,614</u></u>	<u><u>\$ 23,414,970</u></u>	<u><u>\$ 433,644</u></u>	<u><u>\$ -</u></u>

Fair Value Measurements as of December 31, 2021:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments in registered investment companies	\$ 25,993,641	\$ 25,993,641	\$ -	\$ -
Investments in common/collective trust	<u>935,570</u>	<u>-</u>	<u>935,570</u>	<u>-</u>
Total investments at fair value	<u><u>\$ 26,929,211</u></u>	<u><u>\$ 25,993,641</u></u>	<u><u>\$ 935,570</u></u>	<u><u>\$ -</u></u>

Tactical Engineering & Analysis, Inc. 401(k) Plan

Notes to Financial Statements

(continued)

December 31, 2022 and 2021

Note 5. INVESTMENT IN COMMON/COLLECTIVE TRUST

The Putnam Stable Value Fund (Putnam Fund) is a stable fixed income fund which invests in high-quality guaranteed investment contracts (GICs) and similar contracts issued by insurance companies, banks, and other financial institutions. The Putnam Fund may also invest up to 75% of its assets in security-backed investment contracts (SBICs), including separate account products of insurance companies. The Putnam Fund invests at least 5% of its assets in high-quality money market instruments, cash, cash equivalents, and other stable value funds (including fixed income funds underlying SBICs) with investment policies and other provisions similar to those of the Fund.

Withdrawals from the Putnam Fund are generally permitted daily at net asset value. The trustee of the Putnam Fund attempts to maintain sufficient liquidity to meet all withdrawal requests. However, it is possible that such requests will exceed the Putnam Fund's available liquidity. The trustee may defer honoring a withdrawal request if, as a result of the closing or other disruption of financial markets or exchanges, the trustee is unable to settle prudently the transactions necessary to honor a withdrawal request on a timely basis. If the trustee determines that the Putnam Fund does not have sufficient liquidity to meet a withdrawal request, the trustee may defer honoring employer-initiated withdrawal requests (e.g. a withdrawal due to plan termination) for a period of up to 12 months. Qualified employee-initiated withdrawal requests for benefit payments generally will continue to be made as provided for during such period.

Note 6. PARTY-IN-INTEREST TRANSACTIONS

The Company pays certain administrative costs of the Plan. Additionally, the Company provides administrative services to the Plan at no cost to the Plan. These transactions qualify as exempt party-in-interest transactions.

Fidelity Management Trust Company, as trustee and investment manager for the Plan's assets, disburses benefit payments and executes all investment transactions. As a result, all investment transactions involving investments sponsored by Fidelity Management Trust Company qualify as party-in-interest transactions.

Note 7. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right to terminate the Plan, subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their accounts.

Tactical Engineering & Analysis, Inc. 401(k) Plan

Notes to Financial Statements

(continued)

December 31, 2022 and 2021

Note 8. TAX STATUS

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

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the applicable taxing authorities. The plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2022, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2019.

Note 9. RISKS AND UNCERTAINTIES

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

Note 10. SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through October 5, 2023, which is the date the 2022 financial statements were available to be issued.

SUPPLEMENTAL SCHEDULE

Schedule of Assets (Held at End of Year)
Attachment to Schedule H (Form 5500) - Line 4i (Part IV)

Company Name: Tactical Engineering & Analysis, Inc.
Plan Name: Tactical Engineering & Analysis, Inc. 401(k) Plan
Plan Year: 1/1/2022 - 12/31/2022
EIN: 33-0830317
Plan No: 002

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	VICTORY S ESTB VAL I	Mutual Funds	-	\$ 563,207
	PIMCO INCOME INST	Mutual Funds	-	231,417
	PIM STKPLUS SH IS	Mutual Funds	-	181,001
	COHEN & STEERS RLTY	Mutual Funds	-	163,218
	COL EMRG MKT BOND I2	Mutual Funds	-	57,299
	INVS GLOBAL OPP Y	Mutual Funds	-	201,579
	INVS DEVELOP MKT Y	Mutual Funds	-	141,307
	BLKRK EQUITY DIV I	Mutual Funds	-	942,410
	TRP DYNAMIC GLB BD I	Mutual Funds	-	266,529
	BLKRK GLOBAL ALLOC I	Mutual Funds	-	9,441
	HEARTLAND VAL PLS IS	Mutual Funds	-	139,254
	J H TRITON T	Mutual Funds	-	657,879
	AS GROWTH IS	Mutual Funds	-	562,003
	AM CENT EQ INC R6	Mutual Funds	-	111,582
	GS INFL-PRO SECS IS	Mutual Funds	-	10,078
	PGIM HIGH YIELD R6	Mutual Funds	-	341,105
	LD ABT SH DTN INC R5	Mutual Funds	-	171,718
	AM CENTURY ULTRA R6	Mutual Funds	-	397,568
	GS MID CP GROWTH INV	Mutual Funds	-	133,570
	FA ENERGY I	Mutual Funds	-	318,951
*	FID US BOND IDX	Mutual Funds	-	78,634
*	FID 500 INDEX	Mutual Funds	-	1,655,248
*	FID MID CAP IDX	Mutual Funds	-	384,815
*	FID SM CAP IDX	Mutual Funds	-	183,976
	FA SMALL CAP Z	Mutual Funds	-	152,497
*	FID FDM IDX INC IPR	Mutual Funds	-	461,672
*	FID FDM IDX 2005 IPR	Mutual Funds	-	1,334
*	FID FDM IDX 2010 IPR	Mutual Funds	-	1,315
*	FID FDM IDX 2015 IPR	Mutual Funds	-	8,580
*	FID FDM IDX 2020 IPR	Mutual Funds	-	226,713
*	FID FDM IDX 2025 IPR	Mutual Funds	-	818,310
*	FID FDM IDX 2030 IPR	Mutual Funds	-	1,418,289
*	FID FDM IDX 2035 IPR	Mutual Funds	-	1,044,050
*	FID FDM IDX 2040 IPR	Mutual Funds	-	1,610,187
*	FID FDM IDX 2045 IPR	Mutual Funds	-	2,709,125
*	FID FDM IDX 2050 IPR	Mutual Funds	-	1,036,716
*	FID FDM IDX 2055 IPR	Mutual Funds	-	1,093,555
*	FID FDM IDX 2060 IPR	Mutual Funds	-	138,182
	FA INTL CAP APP Z	Mutual Funds	-	130,849
	FA SMALL CAP GR Z	Mutual Funds	-	90,720
*	FID GOVT MMKT K6	Mutual Funds	-	1,967,261
	FA GOLD Z	Mutual Funds	-	199,791
	FA HEALTH CARE Z	Mutual Funds	-	20,227
	FA TECHNOLOGY Z	Mutual Funds	-	1,004,242
	FA UTILITIES Z	Mutual Funds	-	1,269,468
*	FID FDM IDX 2065 IPR	Mutual Funds	-	108,098
	PUTNAM STABLE VALUE	Common/collective trust	-	433,644
	PARTICIPANT LOANS	Interest Rates (6.25% to 10.00%)	-	240,804
	* Represents a party-in-interest to the Plan for which a statutory exemption exists.			