

<b>Form 5500-SF</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Short Form Annual Return/Report of Small Employee Benefit Plan</b>  This form is required to be filed 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).  <b>► Complete all entries in accordance with the instructions to the Form 5500-SF.</b>	OMB Nos. 1210-0110 1210-0089  <div style="border: 1px solid black; text-align: center; padding: 5px; font-weight: bold; font-size: 1.2em;">2022</div> <b>This Form is Open to Public Inspection</b>
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<b>Part I</b>	<b>Annual Report Identification Information</b>
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>	
<b>A</b>	This return/report is for: <input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
<b>B</b>	This return/report is <input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report <input type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)
<b>C</b>	Check box if filing under: <input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> DFVC program <input type="checkbox"/> special extension (enter description)
<b>D</b>	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . <input type="checkbox"/>

<b>Part II</b>	<b>Basic Plan Information</b> —enter all requested information							
<b>1a</b>	Name of plan <u>WIRELESS APPLICATIONS CORPORATION CASH BALANCE PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"><b>1b</b></td> <td>Three-digit plan number (PN) ► <u>002</u></td> </tr> <tr> <td><b>1c</b></td> <td>Effective date of plan <u>01/01/2013</u></td> </tr> </table>	<b>1b</b>	Three-digit plan number (PN) ► <u>002</u>	<b>1c</b>	Effective date of plan <u>01/01/2013</u>		
<b>1b</b>	Three-digit plan number (PN) ► <u>002</u>							
<b>1c</b>	Effective date of plan <u>01/01/2013</u>							
<b>2a</b>	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>WIRELESS APPLICATIONS CORPORATION</u>  <u>111 - 108TH AVENUE NE, SUITE 160</u> <u>BELLEVUE, WA 98004-5972</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"><b>2b</b></td> <td>Employer Identification Number (EIN) <u>91-1950121</u></td> </tr> <tr> <td><b>2c</b></td> <td>Sponsor's telephone number <u>425-643-5000</u></td> </tr> <tr> <td><b>2d</b></td> <td>Business code (see instructions) <u>517000</u></td> </tr> </table>	<b>2b</b>	Employer Identification Number (EIN) <u>91-1950121</u>	<b>2c</b>	Sponsor's telephone number <u>425-643-5000</u>	<b>2d</b>	Business code (see instructions) <u>517000</u>
<b>2b</b>	Employer Identification Number (EIN) <u>91-1950121</u>							
<b>2c</b>	Sponsor's telephone number <u>425-643-5000</u>							
<b>2d</b>	Business code (see instructions) <u>517000</u>							
<b>3a</b>	Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"><b>3b</b></td> <td>Administrator's EIN</td> </tr> <tr> <td><b>3c</b></td> <td>Administrator's telephone number</td> </tr> </table>	<b>3b</b>	Administrator's EIN	<b>3c</b>	Administrator's telephone number		
<b>3b</b>	Administrator's EIN							
<b>3c</b>	Administrator's telephone number							
<b>4</b>	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. <b>a</b> Sponsor's name <b>c</b> Plan Name	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"><b>4b</b></td> <td>EIN</td> </tr> <tr> <td><b>4d</b></td> <td>PN</td> </tr> </table>	<b>4b</b>	EIN	<b>4d</b>	PN		
<b>4b</b>	EIN							
<b>4d</b>	PN							
<b>5a</b>	Total number of participants at the beginning of the plan year.....	<b>5a</b> <u>11</u>						
<b>b</b>	Total number of participants at the end of the plan year .....	<b>5b</b> <u>11</u>						
<b>c</b>	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....	<b>5c</b>						
<b>d(1)</b>	Total number of active participants at the beginning of the plan year .....	<b>5d(1)</b> <u>11</u>						
<b>d(2)</b>	Total number of active participants at the end of the plan year .....	<b>5d(2)</b> <u>9</u>						
<b>e</b>	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>5e</b> <u>0</u>						

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	10/13/2023	ERIC WILLS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

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

Form 5500-SF (2022)  
v.220413

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ..... ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ..... ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ..... ☒ Yes ☐ No ☐ Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 489844. (See instructions.)

**Part III Financial Information**

<b>7 Plan Assets and Liabilities</b>		<b>(a) Beginning of Year</b>	<b>(b) End of Year</b>
<b>a</b> Total plan assets.....	<b>7a</b>	1750950	1559265
<b>b</b> Total plan liabilities.....	<b>7b</b>	0	0
<b>c</b> Net plan assets (subtract line 7b from line 7a).....	<b>7c</b>	1750950	1559265
<b>8 Income, Expenses, and Transfers for this Plan Year</b>		<b>(a) Amount</b>	<b>(b) Total</b>
<b>a</b> Contributions received or receivable from:			
<b>(1)</b> Employers.....	<b>8a(1)</b>	248141	
<b>(2)</b> Participants.....	<b>8a(2)</b>	0	
<b>(3)</b> Others (including rollovers).....	<b>8a(3)</b>	0	
<b>b</b> Other income (loss).....	<b>8b</b>	-439826	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b).....	<b>8c</b>		-191685
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits).....	<b>8d</b>	0	
<b>e</b> Certain deemed and/or corrective distributions (see instructions).....	<b>8e</b>	0	
<b>f</b> Administrative service providers (salaries, fees, commissions).....	<b>8f</b>	0	
<b>g</b> Other expenses.....	<b>8g</b>	0	
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g).....	<b>8h</b>		0
<b>i</b> Net income (loss) (subtract line 8h from line 8c).....	<b>8i</b>		-191685
<b>j</b> Transfers to (from) the plan (see instructions).....	<b>8j</b>	0	

**Part IV Plan Characteristics**

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:  
**1B 1C 3D**
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

**Part V Compliance Questions**

<b>10 During the plan year:</b>		<b>Yes</b>	<b>No</b>	<b>Amount</b>
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program).....	<b>10a</b>		X	
<b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.).....	<b>10b</b>		X	
<b>c</b> Was the plan covered by a fidelity bond?.....	<b>10c</b>	X		150000
<b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?.....	<b>10d</b>		X	
<b>e</b> Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.).....	<b>10e</b>		X	
<b>f</b> Has the plan failed to provide any benefit when due under the plan?.....	<b>10f</b>		X	
<b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year-end.).....	<b>10g</b>		X	
<b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....	<b>10h</b>		X	
<b>i</b> If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.....	<b>10i</b>			

**Part VI Pension Funding Compliance**

**11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below. ☒ Yes ☐ No

**a** Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40..... **11a** 0

**b PBGC missed contribution reporting requirements.** If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, 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 \_\_\_\_\_

**12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? ..... ☐ Yes ☐ No  
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.

**a** 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 letter ruling granting the waiver. ....Month Day Year

**If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.**

**b** Enter the minimum required contribution for this plan year ..... **12b**

**c** Enter the amount contributed by the employer to the plan for this plan year ..... **12c**

**d** Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) ..... **12d**

**e** Will the minimum funding amount reported on line 12d be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A

**Part VII Plan Terminations and Transfers of Assets**

**13a** Has a resolution to terminate the plan been adopted in any plan year? ..... ☐ Yes ☒ No

If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a**

**b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?..... ☐ Yes ☒ No

**c** 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

<b>SCHEDULE SB</b> <b>(Form 5500)</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).  ▶ <b>File as an attachment to Form 5500 or 5500-SF.</b>	OMB No. 1210-0110  <b>2022</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

<b>A</b> Name of plan <u>WIRELESS APPLICATIONS CORPORATION CASH BALANCE PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶ <u>002</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>WIRELESS APPLICATIONS CORPORATION</u>	<b>D</b> Employer Identification Number (EIN) <u>91-1950121</u>
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500

<b>Part I</b>	<b>Basic Information</b>
<b>1</b> Enter the valuation date: Month <u>12</u> Day <u>31</u> Year <u>2022</u>	
<b>2</b> Assets:	
<b>a</b> Market value.....	<b>2a</b> <u>1311124</u>
<b>b</b> Actuarial value .....	<b>2b</b> <u>1311124</u>
<b>3</b> Funding target/participant count breakdown	
<b>a</b> For retired participants and beneficiaries receiving payment .....	(1) Number of participants <u>0</u> (2) Vested Funding Target <u>0</u> (3) Total Funding Target <u>0</u>
<b>b</b> For terminated vested participants.....	<u>2</u> <u>18140</u> <u>18140</u>
<b>c</b> For active participants.....	<u>9</u> <u>1642462</u> <u>1642462</u>
<b>d</b> Total .....	<u>11</u> <u>1660602</u> <u>1660602</u>
<b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>	
<b>a</b> Funding target disregarding prescribed at-risk assumptions.....	<b>4a</b>
<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>
<b>5</b> Effective interest rate.....	<b>5</b> <u>5.27</u> %
<b>6</b> Target normal cost .....	
<b>a</b> Present value of current plan year accruals.....	<b>6a</b> <u>206998</u>
<b>b</b> Expected plan-related expenses .....	<b>6b</b> <u>0</u>
<b>c</b> Total (line 6a + line 6b) .....	<b>6c</b> <u>206998</u>

**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

<b>SIGN HERE</b>		<u>08/28/2023</u>
Signature of actuary		Date
<u>PUJA GUPTA, ASA, EA, MSEA, MAAA</u>		<u>23-08328</u>
Type or print name of actuary		Most recent enrollment number
<u>ASCENSUS, LLC</u>		<u>206-448-0285</u>
Firm name		Telephone number (including area code)
<u>415 8TH AVE NE</u> <u>PO BOX 979</u> <u>BRAINERD, MN 56401</u>		
Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

**For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.**

**Schedule SB (Form 5500) 2022**  
**v. 220413**

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	0
9 Amount remaining (line 7 minus line 8) .....	0	0
10 Interest on line 9 using prior year's actual return of <u>22.86</u> % .....	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year).....		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.44</u> %.....		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
c Total available at beginning of current plan year to add to prefunding balance.....		0
d Portion of (c) to be added to prefunding balance.....		0
12 Other reductions in balances due to elections or deemed elections .....	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	0	0

Part III Funding Percentages		
14 Funding target attainment percentage .....	14	78.95 %
15 Adjusted funding target attainment percentage .....	15	83.10 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	126.69 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage. ....	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
07/28/2023	248141	0			
Totals ►			18(b)	248141	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a 0
b Contributions made to avoid restrictions adjusted to valuation date. ....	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date. ....	19c 240950
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? <input type="checkbox"/> Yes <input type="checkbox"/> No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year	
(1) 1st	(2) 2nd
(3) 3rd	(4) 4th

**Part V Assumptions Used to Determine Funding Target and Target Normal Cost**

<b>21</b> Discount rate:				
<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 5.18 %	3rd segment: 5.92 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code).....				<b>21b</b> 0
<b>22</b> Weighted average retirement age .....				<b>22</b> 65
<b>23</b> Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

**Part VI Miscellaneous Items**

<b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>26</b> Demographic and benefit information		
<b>a</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<b>b</b> Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment .....	<b>27</b>	

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

<b>28</b> Unpaid minimum required contributions for all prior years.....	<b>28</b>	0
<b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) .....	<b>29</b>	0
<b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....	<b>30</b>	0

**Part VIII Minimum Required Contribution For Current Year**

<b>31</b> Target normal cost and excess assets (see instructions):			
<b>a</b> Target normal cost (line 6c).....	<b>31a</b>	206998	
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....	<b>31b</b>	0	
<b>32</b> Amortization installments:	Outstanding Balance	Installment	
<b>a</b> Net shortfall amortization installment .....	349478	32296	
<b>b</b> Waiver amortization installment .....	0	0	
<b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount .....	<b>33</b>		
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	<b>34</b>	239294	
	Carryover balance	Prefunding balance	Total balance
<b>35</b> Balances elected for use to offset funding requirement.....	0	0	0
<b>36</b> Additional cash requirement (line 34 minus line 35) .....	<b>36</b>	239294	
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....	<b>37</b>	240950	
<b>38</b> Present value of excess contributions for current year (see instructions)			
<b>a</b> Total (excess, if any, of line 37 over line 36)	<b>38a</b>	1656	
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....	<b>38b</b>	0	
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....	<b>39</b>	0	
<b>40</b> Unpaid minimum required contributions for all years.....	<b>40</b>	0	

**Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)**

<b>41</b> If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021
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**WIRELESS APPLICATIONS CORPORATION**  
**CASH BALANCE PLAN**

Schedule of Active Participant Data

Plan Year: 1/1/2022 to 12/31/2022

Valuation Date: 12/31/2022

Svc/ Age	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	Total
<25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0
30-34	0	1	1	0	0	0	0	0	0	0	2
35-39	0	0	0	2	0	0	0	0	0	0	2
40-44	0	0	0	0	0	0	0	0	0	0	0
45-49	0	0	0	0	0	0	0	0	0	0	0
50-54	0	0	1	2	0	0	0	0	0	0	3
55-59	0	0	0	2	0	0	0	0	0	0	2
60-64	0	0	0	0	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0	0	0	0
Total	0	1	2	6	0	0	0	0	0	0	9

\* Employees who have not met the minimum eligibility requirements are excluded

Average Age: 45.1

Average Service: 9

**WIRELESS APPLICATIONS CORPORATION**  
**CASH BALANCE PLAN**

Summary of Actuarial Assumptions and Method

Plan Year: 1/1/2022 to 12/31/2022

Valuation Date: 12/31/2022

	<b>For Funding</b>		<b>For 417(e)</b>	<b>For Actuarial Equiv.</b>	
	<b><u>Min</u></b>	<b><u>Max</u></b>			
<b>Interest Rates</b>	Seg 1:	4.75%	1.95%	Seg 1: 4.84%	Pre-Retirement: 5.00%
	Seg 2:	5.18%	3.50%	Seg 2: 5.15%	Post-Retirement: 5.00%
	Seg 3:	5.92%	3.85%	Seg 3: 4.85%	
<b>Applicable Date</b>	12/2022	12/2022	12/2022		
<b>Pre-Retirement</b>					
<b>Turnover</b>	None		None		None
<b>Mortality</b>	None		None		None
<b>Assumed Ret Age</b>	Normal retirement age 65		Normal retirement age 65		Normal retirement age 65
<b>Post-Retirement</b>					
<b>Mortality</b>	Male-2022 Static Table - Combined Male Female-2022 Static Table - Combined Female		2022 Applicable Mortality Table from Notice 2020-85		2016 Applicable Mortality Table from Notice 2015-53
<b>Assumed Benefit Form For Funding</b>			100% Lump Sum / 0% Normal Form		
<b>Assumed Spouse's Age</b>	Spouse assumed to be the same age as participant				Spouse assumed to be the same age as participant
	Participant is assumed to be married to current spouse at retirement if spouse's date of birth is known				Participant is assumed to be married to current spouse at retirement if spouse's date of birth is known
<b>Calculated Effective Interest Rate</b>			5.27%		
<b>Cash Balance Projected Interest Crediting Rate</b>			5.00% annual rate		
<b>Cash Balance Post-Retirement Conversion Assumptions</b>			5.00% interest 2016 Applicable Mortality Table from Notice 2015-53		
<b>Actuarial Cost Method</b>			The Unit Credit funding method was used as prescribed by the Pension Protection Act. This method sets the funding target equal to the present value of accrued benefits, and sets the normal cost equal to the present value of the benefit accrued in the current year.		

An actuarial value of assets is used for funding purposes. This year the actuarial value of assets is 100.0% of the market value of assets.



**WIRELESS APPLICATIONS CORPORATION**  
**CASH BALANCE PLAN**

Addendum to the Actuarial Assumptions

Plan Year: 1/1/2022 to 12/31/2022

Valuation Date: 12/31/2022

Non-prescribed economic assumptions and demographic assumptions are generally selected based on the actuary's professional judgement. No experience studies were completed. The stated assumptions represent the actuary's best estimate of future experience of the plan. Below is additional detail as to the rationale of each assumption selected.

Turnover:	None, as this is deemed immaterial to the determination of liabilities.
Salary Scale:	None, as this is deemed immaterial to the determination of liabilities.
Disability:	None, as this is deemed immaterial to the determination of liabilities.
Pre-Retirement Mortality:	None, as this is deemed immaterial to the determination of liabilities.
Retirement Age:	Age 65. Since early and late retirement benefits are actuarially adjusted, early and late retirement experience is immaterial to the determination of liabilities.
Form of Benefit:	The actuary selected this assumption based on industry knowledge and professional judgement.
Expenses:	Non-investment expenses are not paid from the plan. Therefore, \$0 expenses are included in the target normal cost.

**Form 5500-SF**Department of the Treasury  
Internal Revenue ServiceDepartment of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation**Short Form Annual Return/Report of Small Employee  
Benefit Plan**This form is required to be filed 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-SF.**OMB Nos. 1210-0110  
1210-0089**2022****This Form is Open to  
Public Inspection****Part I Annual Report Identification Information**

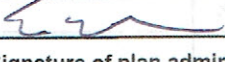
For calendar plan year 2022 or fiscal plan year beginning	01/01/2022	and ending	12/31/2022
<b>A</b> This return/report is for:	<input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)		
<b>B</b> This return/report is	<input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report <input type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)		
<b>C</b> Check box if filing under:	<input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> DFVC program <input type="checkbox"/> special extension (enter description)		
<b>D</b> If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ....	<input type="checkbox"/>		

**Part II Basic Plan Information—enter all requested information**

<b>1a</b> Name of plan Wireless Applications Corporation Cash Balance Plan	<b>1b</b> Three-digit plan number (PN) ▶	002
<b>2a</b> 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) Wireless Applications Corporation  111 - 108th Avenue NE, Suite 160  Bellevue WA 98004-5972	<b>1c</b> Effective date of plan 01/01/2013	<b>2b</b> Employer Identification Number (EIN) 91-1950121
<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor.	<b>2c</b> Sponsor's telephone number 425-643-5000	<b>2d</b> Business code (see instructions)  517000
<b>4</b> 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. <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>3b</b> Administrator's EIN	<b>3c</b> Administrator's telephone number
<b>5a</b> Total number of participants at the beginning of the plan year .....	<b>4b</b> EIN	<b>4d</b> PN
<b>b</b> Total number of participants at the end of the plan year .....		
<b>c</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....		
<b>d(1)</b> Total number of active participants at the beginning of the plan year .....		
<b>d(2)</b> Total number of active participants at the end of the plan year .....		
<b>e</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....		

**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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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.

<b>SIGN HERE</b>		10/13/23	Eric Wills
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

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

Form 5500-SF (2022)  
v.220413



- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)..... ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)..... ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ..... ☒ Yes ☐ No ☐ Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 489844. (See instructions.)

**Part III Financial Information**

<b>7 Plan Assets and Liabilities</b>		<b>(a) Beginning of Year</b>	<b>(b) End of Year</b>
<b>a</b> Total plan assets.....	<b>7a</b>	1,750,950	1,559,265
<b>b</b> Total plan liabilities.....	<b>7b</b>	0	0
<b>c</b> Net plan assets (subtract line 7b from line 7a).....	<b>7c</b>	1,750,950	1,559,265
<b>8 Income, Expenses, and Transfers for this Plan Year</b>		<b>(a) Amount</b>	<b>(b) Total</b>
<b>a</b> Contributions received or receivable from:			
<b>(1)</b> Employers .....	<b>8a(1)</b>	248,141	
<b>(2)</b> Participants.....	<b>8a(2)</b>	0	
<b>(3)</b> Others (including rollovers).....	<b>8a(3)</b>	0	
<b>b</b> Other income (loss).....	<b>8b</b>	-439,826	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b).....	<b>8c</b>		-191,685
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits).....	<b>8d</b>	0	
<b>e</b> Certain deemed and/or corrective distributions (see instructions).....	<b>8e</b>	0	
<b>f</b> Administrative service providers (salaries, fees, commissions).....	<b>8f</b>	0	
<b>g</b> Other expenses.....	<b>8g</b>	0	
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g).....	<b>8h</b>		0
<b>i</b> Net income (loss) (subtract line 8h from line 8c).....	<b>8i</b>		-191,685
<b>j</b> Transfers to (from) the plan (see instructions) .....	<b>8j</b>	0	

**Part IV Plan Characteristics**

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:  
1B 1C 3D
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

**Part V Compliance Questions**

<b>10 During the plan year:</b>		<b>Yes</b>	<b>No</b>	<b>Amount</b>
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) .....	<b>10a</b>		X	
<b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.).....	<b>10b</b>		X	
<b>c</b> Was the plan covered by a fidelity bond? .....	<b>10c</b>	X		150,000
<b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....	<b>10d</b>		X	
<b>e</b> Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) .....	<b>10e</b>		X	
<b>f</b> Has the plan failed to provide any benefit when due under the plan? .....	<b>10f</b>		X	
<b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) .....	<b>10g</b>		X	
<b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....	<b>10h</b>		X	
<b>i</b> If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.....	<b>10i</b>			



**Part VI Pension Funding Compliance**

**11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below. ☒ Yes ☐ No

**a** Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 **11a** 0

**b** **PBGC missed contribution reporting requirements.** If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, 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 \_\_\_\_\_

**12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? ☐ Yes ☐ No  
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.

**a** 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 letter ruling granting the waiver. Month Day Year

**If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.**

**b** Enter the minimum required contribution for this plan year **12b**

**c** Enter the amount contributed by the employer to the plan for this plan year **12c**

**d** Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) **12d**

**e** Will the minimum funding amount reported on line 12d be met by the funding deadline? ☐ Yes ☐ No ☐ N/A

**Part VII Plan Terminations and Transfers of Assets**

**13a** Has a resolution to terminate the plan been adopted in any plan year? ☐ Yes ☒ No  
If "Yes," enter the amount of any plan assets that reverted to the employer this year **13a**

**b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No

**c** 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)



<b>SCHEDULE SB</b> <b>(Form 5500)</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).  ▶ <b>File as an attachment to Form 5500 or 5500-SF.</b>	OMB No. 1210-0110  <b>2022</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

▶ **Round off amounts to nearest dollar.**


▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

<b>A</b> Name of plan WIRELESS APPLICATIONS CORPORATION CASH BALANCE PLAN	<b>B</b> Three-digit plan number (PN) ▶ 002
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF WIRELESS APPLICATIONS CORPORATION	<b>D</b> Employer Identification Number (EIN) 91-1950121
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500

<b>Part I</b>	<b>Basic Information</b>
<b>1</b> Enter the valuation date: Month 12 Day 31 Year 2022	
<b>2</b> Assets:	
<b>a</b> Market value .....	<b>2a</b> 1,311,124
<b>b</b> Actuarial value .....	<b>2b</b> 1,311,124
<b>3</b> Funding target/participant count breakdown	
<b>a</b> For retired participants and beneficiaries receiving payment.....	(1) Number of participants 0 (2) Vested Funding Target 0 (3) Total Funding Target 0
<b>b</b> For terminated vested participants.....	2 18,140 18,140
<b>c</b> For active participants .....	9 1,642,462 1,642,462
<b>d</b> Total.....	11 1,660,602 1,660,602
<b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>	
<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>
<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	<b>4b</b>
<b>5</b> Effective interest rate .....	<b>5</b> 5.27%
<b>6</b> Target normal cost.....	
<b>a</b> Present value of current plan year accruals.....	<b>6a</b> 206,998
<b>b</b> Expected plan-related expenses .....	<b>6b</b> 0
<b>c</b> Total (line 6a + line 6b) .....	<b>6c</b> 206,998

**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

<b>SIGN HERE</b>		08/28/2023
Signature of actuary		Date
PUJA GUPTA, ASA, EA, MSEA, MAAA		2308328
Type or print name of actuary		Most recent enrollment number
ASCENSUS, LLC		206-448-0285
Firm name		Telephone number (including area code)
415 8TH AVE NE PO BOX 979 BRAINERD MN 56401		
Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

**For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.**

**Schedule SB (Form 5500) 2022**  
**v. 220413**

Part II		Beginning of Year Carryover and Prefunding Balances	
		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	0
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	0
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	0
<b>10</b>	Interest on line 9 using prior year's actual return of <u>22.86</u> % .....	0	0
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
	<b>a</b> Present value of excess contributions (line 38a from prior year) .....		0
	<b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.44</u> % .....		0
	<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
	<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		0
	<b>d</b> Portion of (c) to be added to prefunding balance .....		0
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	0	0

Part III		Funding Percentages	
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	78.95 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	83.10 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	126.69 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

Part IV		Contributions and Liquidity Shortfalls			
<b>18</b> Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
07/28/2023	248,141	0			
			<b>Totals ▶</b>	<b>18(b)</b>	248,141
				<b>18(c)</b>	0

<b>19</b> Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
<b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years .....	<b>19a</b> 0
<b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b> 0
<b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b> 240,950
<b>20</b> Quarterly contributions and liquidity shortfalls:	
<b>a</b> Did the plan have a "funding shortfall" for the prior year? .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>b</b> If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>c</b> If line 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year	
(1) 1st	(2) 2nd
(3) 3rd	(4) 4th



**Part V Assumptions Used to Determine Funding Target and Target Normal Cost**

<b>21</b> Discount rate:				
<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 5.18 %	3rd segment: 5.92 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code) .....				<b>21b</b> 0
<b>22</b> Weighted average retirement age .....				<b>22</b> 65
<b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute				

**Part VI Miscellaneous Items**

<b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>26</b> Demographic and benefit information	
<b>a</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b> Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment. ....	<b>27</b>

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

<b>28</b> Unpaid minimum required contributions for all prior years .....	<b>28</b>	0
<b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) .....	<b>29</b>	0
<b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....	<b>30</b>	0

**Part VIII Minimum Required Contribution For Current Year**

<b>31</b> Target normal cost and excess assets (see instructions):			
<b>a</b> Target normal cost (line 6c) .....	<b>31a</b>	206,998	
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....	<b>31b</b>	0	
<b>32</b> Amortization installments:	Outstanding Balance	Installment	
<b>a</b> Net shortfall amortization installment .....	349,478	32,296	
<b>b</b> Waiver amortization installment .....	0	0	
<b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount .....	<b>33</b>		
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) .....	<b>34</b>	239,294	
	Carryover balance	Prefunding balance	Total balance
<b>35</b> Balances elected for use to offset funding requirement .....	0	0	0
<b>36</b> Additional cash requirement (line 34 minus line 35) .....	<b>36</b>	239,294	
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....	<b>37</b>	240,950	
<b>38</b> Present value of excess contributions for current year (see instructions)			
<b>a</b> Total (excess, if any, of line 37 over line 36) .....	<b>38a</b>	1,656	
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....	<b>38b</b>	0	
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....	<b>39</b>	0	
<b>40</b> Unpaid minimum required contributions for all years .....	<b>40</b>	0	

**Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)**

<b>41</b> If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021
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**Attachment to 2022 Schedule SB, Line 19**  
**Discounted Employer Contributions**

Plan Name: WIRELESS APPLICATIONS CORPORATION  
CASH BALANCE PLAN

EIN: 91-1950121  
PN: 002  
Plan Year End: 12/31/2022  
Valuation Date: 12/31/2022

Effective Interest Rate: 5.27%  
Actual Return on Assets: -25.12%

**Contributions and Balances for Plan Year Ending 12/31/2022**

Allocated Toward Prior Unpaid Minimum Required					Made to Avoid Benefit Restrictions		Allocated Toward Current Plan Year			
Contribution Or Election Dates	Amount Paid By Employer(s)	Plan Year	Eff Int Rate	Discounted Value	Amount Paid By Employer(s)	Discounted Value	Source	Amount Contributed or Elected	# days to EOY	Discounted Value
7/28/2023				0		0	Contribution	248,141	209	240,950
				0		0				240,950

**Subtotal by Type of Contributions and Balances for Plan Year Ending 12/31/2022**

Contribution	248,141	240,950
Carry Over Balance	0	0
Prefunding Balance	0	0

**Amount Available at Beginning of Next Plan Year to add to Pre-Funding Balance**

	<u>As of ValDate</u>	<u>Rate</u>	<u>Election</u>
Amount from use of Balances	0	-25.12%	0
Amount from excess contribution	1,656	5.27%	1,656
Total Amount Available	1,656		1,656

**Schedule SB Entries:**

		<u>Carryover Balance</u>	<u>Prefunding Balance</u>	<u>TOTAL</u>
Current Year Line 34	Total funding requirement before reflecting carryover/prefunding balances			239,294
Current Year Line 35	Balances used to offset funding requirement [reflect discounting]	0	0	0
Current Year Line 36	Additional Cash Requirement			239,294
Current Year Line 37	Contributions allocated toward minimum required contribution for current year			240,950
Current Year Line 38	Interest-adjusted Excess Contribution for Current Year			1,656
Next Year Line 7	Balance at beginning of prior year after applicable adjustments	0	0	
Next Year Line 8	Portion used to offset prior year's funding requirement [no discounting]	0	0	
Next Year Line 9	Amount remaining	0	0	
Next Year Line 10	Interest on item 9 using prior year's actual return of -25.12%	0	0	
Next Year Line 11	Prior year's excess contributions to be added to prefunding balance:			
Next Year Line 11a	Excess contributions		1,656	
Next Year Line 11b	Interest on (a)		0	
Next Year Line 11c	Total available at beginning of current plan year to add to prefunding balance		1,656	
Next Year Line 11d	Portion of (c) to be added to prefunding balance		0	

**WIRELESS APPLICATIONS CORPORATION**  
**CASH BALANCE PLAN**

Weighted Average Retirement Age

Plan Year: 1/1/2022 to 12/31/2022

Valuation Date: 12/31/2022

Assumed Retirement Age - 100% of the participants are assumed to retire at the date the plan's normal retirement age is attained, which is defined as:

Attainment of age 65

Participants who have passed their Normal Retirement Date as defined above are assumed to retire on the valuation date.

Weighted average retirement age 65

**WIRELESS APPLICATIONS CORPORATION**  
**CASH BALANCE PLAN**

Summary of Plan Provisions  
Plan Year: 1/1/2022 to 12/31/2022  
Valuation Date: 12/31/2022

<b>Plan Effective Date</b>	January 1, 2013
<b>Plan Year</b>	From January 1, 2022 to December 31, 2022
<b>Eligibility</b>	<p>All employees not excluded by class are eligible to enter on the January 1 or July 1 coincident with or following the completion of the following requirements:</p> <p>1 year of service Minimum age 21</p> <p>Union, Leased, and Nonresident Aliens are excluded.</p>
<b>Normal Retirement Age</b>	All participants are eligible to retire with their full retirement benefit on attainment of age 65
<b>Cash Balance Contribution Credit</b>	<p>The plan provides the following cash balance contribution credits to participants based on their group classification:</p> <p>Group 1: Owners &gt; 50% of the ER 66% of compensation</p> <p>Group 2: Owners &lt; 10% of the ER 40% of compensation</p> <p>Group 3: All Other Employees \$1,000</p> <p>The maximum monthly benefit is the lesser of \$20,416.66 and 100% of the highest 3-year average salary, subject to service requirements.</p> <p>Salary based contribution credits are applied to current compensation.</p>
<b>Normal Form of Benefit</b>	A benefit payable for the life of the participant
<b>Optional Forms of Benefit</b>	<p>The following forms of benefit payment are also available:</p> <p>Life Only - Payable for the life of the participant.</p> <p>Joint and 75% Survivor - Payable for the life of the participant. If the participant dies before his/her beneficiary, 75% of the benefit will continue for the life of the beneficiary.</p> <p>Joint and 50% Survivor - Payable for the life of the participant. If the participant dies before his/her beneficiary, 50% of the benefit will continue for the life of the beneficiary.</p> <p>Single Lump Sum - This is a one-time payment of the lump sum equivalent of the plan's normal form of benefit.</p>

**WIRELESS APPLICATIONS CORPORATION**  
**CASH BALANCE PLAN**

Summary of Plan Provisions  
Plan Year: 1/1/2022 to 12/31/2022  
Valuation Date: 12/31/2022

**Accrued Benefit**

The normal retirement benefit described above calculated based on salary and/or service on the calculation date, and payable on the normal retirement date.

Credited years are plan years from the first day of the plan year containing date of entry excluding the following:

Years before the effective date  
Years with less than 1,000 hours

**Termination Benefit**

Upon termination for any reason other than death or retirement a participant shall be entitled to a portion of the actuarial equivalent of his accrued benefit in accordance with the following vesting schedule:

<u>Credited Years</u>	<u>Vested Percent</u>
1	0
2	0
3	100

Credited years are plan years from date of hire excluding the following:

Years before the effective date  
Years with less than 1,000 hours

**Top-Heavy Minimum Benefit**

Top-heavy minimum benefits are provided under another plan of the employer

**Top-Heavy Status**

A plan is top-heavy if over 60% of the value of all accrued benefits in all of the employer's plans are for the benefit of key employees. A key employee is generally an officer or owner of the company. This plan is currently top-heavy.

**Death Benefit**

Actuarial Equivalent of the accrued benefit earned to date of death

**Cash Balance**

The annual Interest Crediting Rate for this plan year is 5.00%

**Attachment to 2022 Schedule SB, Line 32**  
**Schedule of Amortization Bases**

Plan Name: WIRELESS APPLICATIONS CORPORATION  
CASH BALANCE PLAN

EIN: 91-1950121  
PN: 002  
Plan Year End: 12/31/2022  
Valuation Date: 12/31/2022

**Prior Year Amounts**

<u>Year</u>	<u>Installment</u>	<u>Number of Future Installments</u>	<u>Value of Future Installments</u>
One Year Prior	-	14	-
Two Years Prior	-	13	-
Three Years Prior	-	12	-
Four Years Prior	-	11	-
Five Years Prior	-	10	-
Six Years Prior	-	9	-

**Current Year Calculation**

Adjusted Funding Shortfall	\$ 349,478
Value of Future Installments on Prior year Bases	\$ -
Current Year Shortfall Amortization Base	\$ 349,478

Shortfall Amortization Base is established this year.

**Current Year Shortfall 15 Year Amortization**

Factor	10.821
Installment	\$ 32,296
Total of All Shortfall Amortization Installments (not less than 0)	\$ 32,296