

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 <u>01/01/2022</u> and ending <u>12/31/2022</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information —enter all requested information		
1a Name of plan	<u>ASICS DIGITAL INC. 401(K) PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
		1c Effective date of plan	<u>01/01/2013</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)	<u>ASICS DIGITAL, INC.</u> <u>125 SUMMER STREET, SUITE 200</u> <u>BOSTON, MA 02110</u>		
	2b Employer Identification Number (EIN)	<u>26-2799448</u>	
	2c Plan Sponsor's telephone number	<u>857-263-8582</u>	
	2d Business code (see instructions)	<u>541519</u>	

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/16/2023	ELISA M VANDENBOOM
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/16/2023	PETER NEALON
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 283
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year		6a(1) 166
a(2) Total number of active participants at the end of the plan year		6a(2) 180
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 121
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 301
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 301
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 248
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2I 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) ☒ 1 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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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 ASICS DIGITAL INC. 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 ASICS DIGITAL, INC.	D Employer Identification Number (EIN) 26-2799448

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

(a) Name of insurance carrier VOYA RETIREMENT INSURANCE & ANNUITY
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(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	DH1942	301	01/01/2022	12/31/2022

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.
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(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end..... **4** **11****5** Current value of plan's interest under this contract in separate accounts at year end..... **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount..... **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **GROUP PENSION FUNDING****b** Balance at the end of the previous year **7b** **0****c** Additions: (1) Contributions deposited during the year **7c(1)**
(2) Dividends and credits..... **7c(2)**
(3) Interest credited during the year..... **7c(3)**
(4) Transferred from separate account..... **7c(4)**
(5) Other (specify below) **7c(5)** **11**
▶ *(6) Total additions..... **7c(6)** **11****d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** **11****e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)**
(2) Administration charge made by carrier..... **7e(2)**
(3) Transferred to separate account..... **7e(3)**
(4) Other (specify below) **7e(4)**
▶(5) Total deductions..... **7e(5)** **0****f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** **11**

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan ASICS DIGITAL INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ASICS DIGITAL, INC.	D Employer Identification Number (EIN) 26-2799448	

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
VOYA RETIREMENT INSURANCE & ANNUITY
71-0294708

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

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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)

HUMAN INTEREST ADVISORS, LLC

47-4307706

(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?
15 64	RECORDKEEPER	53459	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(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 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>ASICS DIGITAL INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ASICS DIGITAL, INC.</u>	D Employer Identification Number (EIN) <u>26-2799448</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	2	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		375
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants).....	1c(7)		
(8) Participant loans.....	1c(8)	45958	19441
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	11621500	10028311
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		11
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	11667460	10048138

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	11667460	10048138
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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) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1020501	
(B) Participants	2a(1)(B)	1455570	
(C) Others (including rollovers)	2a(1)(C)	302475	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2778546
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	1517	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1517
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	241661	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		241661
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-2679781
c Other income	2c		1550
d Total income. Add all income amounts in column (b) and enter total	2d		343493
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1877649	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1877649
f Corrective distributions (see instructions)	2f		31707
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	53459	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		53459
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1962815
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-1619322
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

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

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: **KAHN, LITWIN, RENZA & CO., LTD**

(2) EIN: **05-0409384**

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		218170

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	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 ASICS DIGITAL INC. 401(K) PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 ASICS DIGITAL, INC.		D Employer Identification Number (EIN) 26-2799448
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 71-0294708 47-3868366 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 _____

ASICS DIGITAL, INC. 401(K) PLAN

**Financial Statements
and Supplemental Schedules**

December 31, 2022 and 2021

(With Independent Auditors' Report Thereon)

ASICS DIGITAL, INC. 401(K) PLAN
FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
December 31, 2022 and 2021

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FINANCIAL STATEMENTS:	
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SUPPLEMENTAL SCHEDULES (Note A):	
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Note A: Schedules not included with this supplemental data have been omitted because they are not applicable.

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of the
ASICS Digital, 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 ASICS Digital, Inc. 401(k) (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the Statements of Net Assets Available for Plan Benefits – modified cash basis as of December 31, 2022 and 2021, and the related Statement of Changes in Net Assets Available for Plan Benefits – modified cash basis for the year ended December 31, 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's 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 year ended December 31, 2022, stating that the certified investment information, as described in Note 7 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the modified cash basis of accounting.

- 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 (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our 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.

Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements and supplemental schedules are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

Our 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 the modified cash basis of accounting.

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 the modified cash basis of accounting.

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

Supplemental Schedules Required by ERISA

The supplemental Schedule of Delinquent Participant Contributions for the year ended December 31, 2022 and Schedule of Assets (Held at End of Year) as of December 31, 2022 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the 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 GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

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

Kahn, Litwin, Rengas & Co., Ltd.

October 12, 2023

ASICS DIGITAL, INC. 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS - MODIFIED CASH BASIS
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets		
Investments:		
Money market fund	\$ 375	\$ -
Mutual funds, at fair value	10,028,311	11,621,502
Insurance company general account, at contract value	11	-
	<u>10,028,697</u>	<u>11,621,502</u>
Receivables:		
Participant notes	19,441	45,958
	<u>19,441</u>	<u>45,958</u>
Net Assets Available for Plan Benefits	<u>\$ 10,048,138</u>	<u>\$ 11,667,460</u>

ASICS DIGITAL, INC. 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS - MODIFIED CASH BASIS
Year Ended December 31, 2022

Additions to net assets attributed to:

Investment income:

Interest and dividends	\$	241,661
------------------------	----	---------

Interest income from participant notes receivable		1,517
---	--	-------

Contributions:

Participant		1,455,570
-------------	--	-----------

Employer		1,020,501
----------	--	-----------

Rollovers		302,475
-----------	--	---------

		2,778,546
--	--	-----------

Total additions

		3,021,724
--	--	-----------

Deductions from net assets attributed to:

Net depreciation in fair value of investments		2,678,231
---	--	-----------

Benefits paid to participants		1,909,356
-------------------------------	--	-----------

Administrative expenses		53,459
-------------------------	--	--------

Total deductions

		4,641,046
--	--	-----------

Net decrease

		(1,619,322)
--	--	-------------

Net Assets Available for Plan Benefits:

Beginning of year		11,667,460
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End of year	\$	10,048,138
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ASICS DIGITAL, INC. 401(K) PLAN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022 and 2021



1. Description of Plan

The following description of the ASICS Digital, Inc. 401(k) Plan (the Plan) is intended to provide only general information regarding the Plan. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

General

The Plan is a participant directed defined contribution 401(k) plan, covering substantially all employees of ASICS Digital, Inc. (the Employer or Plan Administrator), who have completed one month of service. Prior to February 24, 2022, employees were required to work over 1,000 hours to be eligible to participate in the Plan. Union employees, non-resident aliens, leased employees and interns are not eligible to participate in the Plan. Eligible participants may enter the Plan on the day the satisfaction of the eligibility requirements are met. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Employer is also the administrator of the Plan. As administrator, the Employer has exclusive authority and responsibility for all matters in connection with the operation and administration of the Plan. In addition, two employees serve as special trustees to the Plan, responsible for communicating with the service providers and collecting contributions owed to the Plan, for the term of the trust or until appointment of successors.

Effective November 23, 2022, the Employer changed the Plan's custodian and recordkeeper from Matrix Trust (Matrix) and Human Interest, Inc (Human Interest), respectively, to Voya Institutional Trust Company (Voya) as the trustee. In addition, effective November 23, 2022, the Plan was amended and restated with changes as described in the restated Plan adoption agreement and the Plan assets transferred from Human Interest to Voya.

Contributions

Participants may elect to contribute up to 90% of their eligible compensation, not to exceed annual limitations as provided by the Internal Revenue Code (IRC). The Plan allows for Roth contributions. Participants age 50 and older may make catch-up contributions and participants may also contribute amounts representing distributions from other qualified retirement plans (Rollovers). Prior to November 23, 2022, the participants could elect to contribute any percentage of their eligible compensation on a pre-tax basis and up to 50% of compensation on a Roth basis, not to exceed annual limitations as provided by the IRC.

ASICS DIGITAL, INC. 401(K) PLAN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022 and 2021



The Employer contributes a matching contribution equal to 100% of the first 6% of participants' eligible compensation deferred into the Plan. The Employer may also elect to make discretionary non-elective contributions on behalf of the participants. To be eligible to receive an allocation of this contribution, participants must be employed on the last day of the applicable period or terminated due to death, disability or attainment of normal retirement age, as defined in the Plan document. Prior to February 24, 2022, the Plan could make profit sharing contributions. No discretionary profit sharing or non-elective contributions were made during the Plan year ended December 31, 2022.

Participants direct the investment of their contributions and Employer contributions into various investment options offered by the Plan.

Participant Accounts

Each participant's account is credited with the participant's contribution, the Employer's matching contribution and Employer's discretionary contributions, if applicable, and their allocation of Plan earnings and losses and any expenses incurred. The allocation of earnings and losses is performed based on individual participant account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their voluntary contributions, rollover contributions, Employer contributions, plus the allocation of Plan earnings thereon.

Participant Notes Receivable

Participants may borrow from their account a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 within the last twelve-month period or 50% of their vested account balance. Terms range from one to five years. The notes are secured by the balance in the participant's account and bear interest at the prime rate plus 1%, on the date the note is initiated. A participant may have one loan outstanding at a time. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits

Upon termination of employment for any reason, a participant or beneficiary will be entitled to the value in their vested account balance as a lump sum payment. The Plan allows for in-service distributions of the participant's vested accounts upon reaching the age of 59 ½ or due to hardship, as defined by the Plan. In-service withdrawals are also permitted for Rollover and Roth Rollover account balances at any time. If a participant's vested account balance is less than \$5,000, the participant will receive an immediate cash-out of their vested account balance, and the non-vested portion shall be treated as a forfeiture.

ASICS DIGITAL, INC. 401(K) PLAN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022 and 2021



2. Summary of Significant Accounting Policies

Basis of Accounting

The Plan's financial statements have been prepared on the modified cash basis of accounting. The financial results reported in these financial statements differ from the results that would have been presented using accounting principles generally accepted in the United States of America primarily because participant and employer receivables have not been included in these financial statements.

Valuation of Investments and Income Recognition

The Plan's investments are reported at fair value except for amounts allocated to the insurance company general account investment which is stated at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (see Note 3). Contract value represents investments at cost plus accrued interest income less amounts withdrawn to pay benefits. The Plan Administrator determines the Plan's valuation policies utilizing information provided by its investment advisors and trustees.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation or depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Participant Notes Receivable

Participant notes receivable are measured at their unpaid principal balance, plus any accrued but unpaid interest, and are secured by the balance in the respective participants' account. Related fees are recorded as administrative expenses and are expensed when they are incurred. Interest income on participant notes receivable is recorded when it is earned. A receivable is considered past due if payment has not been received within the stated terms. Delinquent participant notes receivable are reclassified as distributions based on the terms of the Plan document. No allowance for credit losses has been recorded as of December 31, 2022 and 2021.

Contributions

Participant and Employer contributions are recorded semi-monthly when the Employer remits the contributions for investment into the Plan. Employer discretionary non-elective contributions are remitted at the end of the year, if applicable. Prior to February 24, 2022, the Plan allowed profit sharing contributions which were also remitted at the end of the year, if applicable.

Payment of Benefits

Benefits are recognized when paid to participants or their designated beneficiaries.

ASICS DIGITAL, INC. 401(K) PLAN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022 and 2021



Administrative Expenses

Certain administrative expenses of the Plan are paid by the Employer, unless the Employer directs that the expenses be paid by the Plan. Expenses that are paid by the Employer are excluded from these financial statements. Participant notes receivable set-up and maintenance fees are paid directly by the participants through a reduction in their account and are included in administrative expenses. Investment management and recordkeeping fees, if applicable, are paid by the Plan through revenue sharing as a reduction of investment income (net appreciation or depreciation) from the related investment fund.

Estimates

The preparation of financial statements under the modified cash basis of accounting requires the Plan Administrator to make estimates and assumptions that affect certain reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported changes in net assets. Accordingly, actual results may differ from those estimates.

Risks and Uncertainties

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

Financial Instruments with a Concentration of Credit Risk

The Plan's investments are held by a single trustee/custodian. The Plan's exposure to credit risk is associated with the outside entity's non-performance of their fiduciary responsibilities relating to these amounts as specified in the agreements with the trustee. Benefits provided by the Plan are not insured or guaranteed by the Pension Benefit Guaranty Corporation.

Subsequent Events

Management has evaluated subsequent events through October 12, 2023, which is the date these financial statements were available to be issued.

ASICS DIGITAL, INC. 401(K) PLAN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022 and 2021



3. Fair Value Measurements

The framework for measuring fair value provides a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives highest priority to unadjusted quoted prices in active markets for identical assets (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of fair value hierarchy and inputs to the valuation methodologies are described as follows:

Level 1 inputs are unadjusted quoted prices in active markets for identical assets the Plan has the ability to access.

Level 2 inputs are other than quoted prices in active markets that are observable either directly or indirectly for the asset. Such inputs are derived principally from or corroborated by observable market data for similar assets by correlation or other means, over substantially the full contractual term of the asset, if applicable.

Level 3 inputs are unobservable and significant to the fair value measurement. Such inputs generally rely on the Plan's own assumptions about the assumptions that market participants would use in pricing the asset.

The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value on a recurring basis:

Money Market Fund: The carrying amount of the money market fund is deemed to be valued at deposit amount plus accrued interest, as determined according to stated terms.

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

As of December 31, 2022 and 2021, the Plan's investments in the money market fund and mutual funds are reported at level 1 within the fair value hierarchy.

ASICS DIGITAL, INC. 401(K) PLAN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022 and 2021



4. Investment Contract with Insurance Company

During 2022, the Plan has entered into an investment contract with Voya. Amounts held in connection with this contract may be held in Voya's general account or separate accounts which invest in mutual funds advised by Voya, mutual funds sub-advised by third parties, mutual funds managed by external mutual fund companies or invested directly in securities.

Contributions allocated to the Fixed account are invested in the general account of, and are guaranteed by Voya. All other contributions allocated to any investment fund become part of separate accounts and are maintained separately from the general assets of Voya. The value of these contracts included in the financial statements, as reported to the Plan by Voya, is equal to the sum of the contributions made under the contracts, plus earnings, less participant withdrawals and administrative expenses.

The contract value of funds allocated to the traditional general account investment with Voya at December 31, 2022 was \$11. The minimum credit rate under the contract was 1.00% for the year ended December 31, 2022. Withdrawals from this investment for other than the payment of benefits may be subject to a market value adjustment and a surrender charge and the ability to move funds out of this investment may be restricted by Voya.

The guarantee of values provided for investments made with Voya under the Plan's investment contract are based on the financial strength and claims paying ability of Voya.

5. Plan Termination

The Employer expects to continue the Plan indefinitely. However, the Employer reserves the right to amend the Plan or contributions thereto, at any time and in any manner that it deems advisable, provided that no amendment shall have the effect of diverting Plan assets for purposes other than for the exclusive benefit of the Plan participants and any Plan termination would be subject to the provisions of ERISA. In the event of Plan termination, the participants would be entitled to receive all amounts credited to their accounts.

ASICS DIGITAL, INC. 401(K) PLAN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022 and 2021



6. Income Tax Status

The Plan is an adoption of a non-standardized pre-approved plan sponsored by Voya Retirement Insurance and Annuity Company, who received an opinion letter dated June 30, 2020, in which the Internal Revenue Service (IRS) stated that the plan document, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since receiving the letter. However, the Plan Administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

The modified cash basis of accounting requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2022, there are no uncertain positions taken, or expected to be taken, that would require recognition of a liability 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.

7. Summary of Financial Data Certified by the Custodian and Trustee

The following is a summary of financial information and data certified by the custodian of the Plan, Matrix as of December 31, 2021 and for the period from January 1, 2022 to November 22, 2022 and Voya, the trustee, for the period from November 23, 2022 to December 31, 2022 and as of December 31, 2022:

Statement of Net Assets Available for Plan Benefits – modified cash basis at December 31, 2022 and 2021;

Investment income, interest income from participant notes receivable and net depreciation in fair value of investments on the Statement of Changes in Net Assets Available for Plan Benefits – modified cash basis for the year ended December 31, 2022, and;

Investment information provided in the supplemental schedule, Schedule of Assets (Held at End of Year) at December 31, 2022.

8. Differences from Form 5500

Differences between the Annual Return/Report of Employee Benefit Plan, Form 5500, and these financial statements are a result of different classifications between line items. As of December 31, 2022, total Plan assets are in agreement.

ASICS DIGITAL, INC. 401(K) PLAN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022 and 2021



9. Related Party Transactions and Party-in-Interest Transactions

Plan investments were held and managed by Matrix and Human Interest, the custodian and recordkeeper of the Plan, respectively, as of December 31, 2021 and for the period January 1, 2022 to November 22, 2022 and Voya, the trustee of the Plan for the period November 23, 2022 to December 31, 2022 and as of December 31, 2022. Therefore, these transactions qualify as party-in-interest transactions. The Plan made direct payments to Human Interest for recordkeeping services totaling \$53,459 for the year ended December 31, 2022. In addition, participant notes receivable qualify as party-in-interest transactions. Two employees serve as special trustees to the Plan.

10. Non-exempt Transactions

For the years ended December 31, 2022 and 2021, the Employer failed to remit \$9,311 and \$208,859, respectively, of participant contributions and loan repayments to the Plan on a timely basis as prescribed in the applicable Department of Labor Regulations 29 CFR 2510.3-102. Defined contribution plans must remit employee contributions to the Plan as soon as they can be reasonably segregated from the employer's general assets.

During 2022, the Employer remitted untimely participant contributions and loan repayments of \$9,311 due to the Plan for the year ended December 31, 2022. The Employer remit all accrued interest applicable to the correction of the 2022 prohibited transactions in 2022.

During 2021, the Employer remitted untimely participant contributions of \$208,859 to the Plan for the year ended December 31, 2021. The Employer remit all accrued interest applicable to the correction of the 2021 prohibited transactions in 2022.

ASICS DIGITAL, INC. 401(K) PLAN
ATTACHMENT TO SCHEDULE H, PART 4, LINE 4a -
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
December 31, 2022

Employer Identification Number: 26-2799448
Plan Number: 001

<u>Identity of Party Involved</u>	<u>Relationship to Plan, Party-in-interest</u>
* ASICS Digital, Inc.	Employer

Total that Constitutes Non-exempt Prohibited Transactions					Total Fully Corrected Under VFCP and PTE-2002-51
	Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
(1) \$	208,859 **	\$ -	\$ 208,859	\$ -	\$ -
(2)	9,311 **	-	9,311	-	-

* Indicates party-in-interest to the Plan.

** Participant contributions were not remitted by the Employer on a timely basis as described in 29 CFR 2510.3-102.

(1) The 2021 delinquent participant contributions were remitted to the Plan during 2021, with the payment of accrued interest in 2022.

(2) The 2022 delinquent participant contributions were remitted to the Plan during 2022, with the payment of accrued interest in 2022.

ASICS DIGITAL, INC. 401(K) PLAN
ATTACHMENT TO SCHEDULE H, PART 4, ITEM 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2022

Employer Identification Number: 26-2799448
Plan Number: 001

(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	(e) Current Value
	<u>Money Market Fund:</u>		
*	Voya	Government Money Market Fund	\$ 375
	<u>Mutual Funds:</u>		
	Vanguard	Total Stock Market Index Fund - Admiral Shares	4,329,202
	Vanguard	Total International Stock Index Fund - Admiral Shares	3,023,779
	Allspring	Core Plus Bond Fund - Class R6	895,580
	Cohen & Steers	Real Estate Securities Fund, Inc. - Class Z	773,492
	Vanguard	Total International Bond Index Fund - Admiral Shares	377,322
	Vanguard	500 Index Fund - Admiral Shares	283,552
	Vanguard	Growth Index Fund - Admiral Shares	86,957
	TIAA-CREF	Lifecycle Index 2060 Fund - Institutional Class	70,004
	Vanguard	Mid-Cap Growth Index Fund - Admiral Shares	62,959
	Vanguard	FTSE Social Index Fund - Admiral Shares	31,385
	Vanguard	Mid-Cap Index Fund - Admiral Shares	26,137
	Vanguard	Small-Cap Index Fund - Admiral Shares	22,035
	Vanguard	Emerging Markets Stock Index Fund - Admiral Shares	19,110
	Vanguard	Value Index Fund - Admiral Shares	14,855
	Vanguard	Small-Cap Growth Index Fund - Admiral Shares	6,747
	DFA	International Value Portfolio - Institutional Class	2,660
	DFA	Inflation Protected Securities Portfolio - Institutional Class	1,664
	Vanguard	Mid-Cap Value Index Fund - Admiral Shares	871
	Total Mutual Funds		<u>10,028,311</u>
	<u>Insurance Company General Account:</u>		
*	Voya	Fixed Account	<u>11</u>
*	Participant Loans	Interest rates ranging from 5.75% to 6.50%, maturing at various dates through August 2027, collateralized by participant account balances	<u>19,441</u>
	Total		<u>\$ 10,048,138</u>

* Indicates party-in-interest to the Plan.

Note: All investments are participant-directed; therefore, the unit and cost columns have been omitted.

Attachment to 2022 Form 5500
Schedule H, line 4i - Schedule of Assets
(Held at End of Year)
ASICS DIGITAL INC. 401(K) PLAN
EIN# 26-2799448
Plan# 001
As Of December 31, 2022

(a) (b) Identity of issue, borrower, lessor or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity date	(d) Cost	(e) Current Value
Allspg Core Plus Bond Fnd R6	Registered Investment Company		\$895,580
Cohen&Steers Real Est S Fd Z	Registered Investment Company		\$773,492
DFA Infl-Prot Sec Port Ins	Registered Investment Company		\$1,664
DFA Intl Value Portfolio Ins	Registered Investment Company		\$2,660
TIAA-CREF Lifcyc In 2060 F Ins	Registered Investment Company		\$70,004
Vangrd 500 Index Fund Adm	Registered Investment Company		\$283,552
Vangrd Em Mkts Stk Ind Fd Adm	Registered Investment Company		\$19,110
Vangrd FTSE Social Ind Fd Adm	Registered Investment Company		\$31,385
Vangrd Growth Index Fund Adm	Registered Investment Company		\$86,957
Vangrd Md-Cap Grw Index Fd Adm	Registered Investment Company		\$62,959
Vangrd Mid-Cap Index Fund Adm	Registered Investment Company		\$26,137
Vangrd Mid-Cap VI Indx Fnd Adm	Registered Investment Company		\$871
Vangrd Small-Cap Index Fnd Adm	Registered Investment Company		\$22,035
Vangrd Sm-Cap Grw Index Fd Adm	Registered Investment Company		\$6,747
Vangrd Tot Int Bnd In F Adm	Registered Investment Company		\$377,322
Vangrd Tot Int Stk In F Adm	Registered Investment Company		\$3,023,779
Vangrd Tot St Mkt Indx Fd Adm	Registered Investment Company		\$4,329,200
Vangrd Value Index Fund Adm	Registered Investment Company		\$14,855
* Voya Fixed Account (4450)	Insurance Company General Account		\$11
* Voya Gv Mny Mkt F A (Hld Acct)	Registered Investment Company		\$375
Participant Loans	Rates: 5.75% to 6.50%		\$19,441
TOTAL			\$10,048,138

* denotes party-in-interest

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

ASICS DIGITAL, INC. 401(K) PLAN

**Financial Statements
and Supplemental Schedules**

December 31, 2022 and 2021

(With Independent Auditors' Report Thereon)

ASICS DIGITAL, INC. 401(K) PLAN
FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES

December 31, 2022 and 2021

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Note A: Schedules not included with this supplemental data have been omitted because they are not applicable.

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of the
ASICS Digital, 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 ASICS Digital, Inc. 401(k) (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the Statements of Net Assets Available for Plan Benefits – modified cash basis as of December 31, 2022 and 2021, and the related Statement of Changes in Net Assets Available for Plan Benefits – modified cash basis for the year ended December 31, 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's 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 year ended December 31, 2022, stating that the certified investment information, as described in Note 7 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the modified cash basis of accounting.

- 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 (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our 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.

Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements and supplemental schedules are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

Our 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 the modified cash basis of accounting.

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 the modified cash basis of accounting.

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

Supplemental Schedules Required by ERISA

The supplemental Schedule of Delinquent Participant Contributions for the year ended December 31, 2022 and Schedule of Assets (Held at End of Year) as of December 31, 2022 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the 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 GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

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

Kahn, Litwin, Rengas & Co., Ltd.

October 12, 2023

ASICS DIGITAL, INC. 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS - MODIFIED CASH BASIS
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets		
Investments:		
Money market fund	\$ 375	\$ -
Mutual funds, at fair value	10,028,311	11,621,502
Insurance company general account, at contract value	11	-
	<u>10,028,697</u>	<u>11,621,502</u>
Receivables:		
Participant notes	19,441	45,958
	<u>19,441</u>	<u>45,958</u>
Net Assets Available for Plan Benefits	<u>\$ 10,048,138</u>	<u>\$ 11,667,460</u>

ASICS DIGITAL, INC. 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS - MODIFIED CASH BASIS
Year Ended December 31, 2022

Additions to net assets attributed to:

Investment income:

Interest and dividends	\$ 241,661
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Interest income from participant notes receivable	1,517
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Contributions:

Participant	1,455,570
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Employer	1,020,501
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Rollovers	302,475
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	2,778,546
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Total additions

	3,021,724
--	-----------

Deductions from net assets attributed to:

Net depreciation in fair value of investments	2,678,231
---	-----------

Benefits paid to participants	1,909,356
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Administrative expenses	53,459
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Total deductions

	4,641,046
--	-----------

Net decrease

	(1,619,322)
--	-------------

Net Assets Available for Plan Benefits:

Beginning of year

	11,667,460
--	------------

End of year

	\$ 10,048,138
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ASICS DIGITAL, INC. 401(K) PLAN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022 and 2021



1. Description of Plan

The following description of the ASICS Digital, Inc. 401(k) Plan (the Plan) is intended to provide only general information regarding the Plan. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

General

The Plan is a participant directed defined contribution 401(k) plan, covering substantially all employees of ASICS Digital, Inc. (the Employer or Plan Administrator), who have completed one month of service. Prior to February 24, 2022, employees were required to work over 1,000 hours to be eligible to participate in the Plan. Union employees, non-resident aliens, leased employees and interns are not eligible to participate in the Plan. Eligible participants may enter the Plan on the day the satisfaction of the eligibility requirements are met. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Employer is also the administrator of the Plan. As administrator, the Employer has exclusive authority and responsibility for all matters in connection with the operation and administration of the Plan. In addition, two employees serve as special trustees to the Plan, responsible for communicating with the service providers and collecting contributions owed to the Plan, for the term of the trust or until appointment of successors.

Effective November 23, 2022, the Employer changed the Plan's custodian and recordkeeper from Matrix Trust (Matrix) and Human Interest, Inc (Human Interest), respectively, to Voya Institutional Trust Company (Voya) as the trustee. In addition, effective November 23, 2022, the Plan was amended and restated with changes as described in the restated Plan adoption agreement and the Plan assets transferred from Human Interest to Voya.

Contributions

Participants may elect to contribute up to 90% of their eligible compensation, not to exceed annual limitations as provided by the Internal Revenue Code (IRC). The Plan allows for Roth contributions. Participants age 50 and older may make catch-up contributions and participants may also contribute amounts representing distributions from other qualified retirement plans (Rollovers). Prior to November 23, 2022, the participants could elect to contribute any percentage of their eligible compensation on a pre-tax basis and up to 50% of compensation on a Roth basis, not to exceed annual limitations as provided by the IRC.

ASICS DIGITAL, INC. 401(K) PLAN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022 and 2021



The Employer contributes a matching contribution equal to 100% of the first 6% of participants' eligible compensation deferred into the Plan. The Employer may also elect to make discretionary non-elective contributions on behalf of the participants. To be eligible to receive an allocation of this contribution, participants must be employed on the last day of the applicable period or terminated due to death, disability or attainment of normal retirement age, as defined in the Plan document. Prior to February 24, 2022, the Plan could make profit sharing contributions. No discretionary profit sharing or non-elective contributions were made during the Plan year ended December 31, 2022.

Participants direct the investment of their contributions and Employer contributions into various investment options offered by the Plan.

Participant Accounts

Each participant's account is credited with the participant's contribution, the Employer's matching contribution and Employer's discretionary contributions, if applicable, and their allocation of Plan earnings and losses and any expenses incurred. The allocation of earnings and losses is performed based on individual participant account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their voluntary contributions, rollover contributions, Employer contributions, plus the allocation of Plan earnings thereon.

Participant Notes Receivable

Participants may borrow from their account a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 within the last twelve-month period or 50% of their vested account balance. Terms range from one to five years. The notes are secured by the balance in the participant's account and bear interest at the prime rate plus 1%, on the date the note is initiated. A participant may have one loan outstanding at a time. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits

Upon termination of employment for any reason, a participant or beneficiary will be entitled to the value in their vested account balance as a lump sum payment. The Plan allows for in-service distributions of the participant's vested accounts upon reaching the age of 59 ½ or due to hardship, as defined by the Plan. In-service withdrawals are also permitted for Rollover and Roth Rollover account balances at any time. If a participant's vested account balance is less than \$5,000, the participant will receive an immediate cash-out of their vested account balance, and the non-vested portion shall be treated as a forfeiture.

ASICS DIGITAL, INC. 401(K) PLAN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022 and 2021



2. Summary of Significant Accounting Policies

Basis of Accounting

The Plan's financial statements have been prepared on the modified cash basis of accounting. The financial results reported in these financial statements differ from the results that would have been presented using accounting principles generally accepted in the United States of America primarily because participant and employer receivables have not been included in these financial statements.

Valuation of Investments and Income Recognition

The Plan's investments are reported at fair value except for amounts allocated to the insurance company general account investment which is stated at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (see Note 3). Contract value represents investments at cost plus accrued interest income less amounts withdrawn to pay benefits. The Plan Administrator determines the Plan's valuation policies utilizing information provided by its investment advisors and trustees.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation or depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Participant Notes Receivable

Participant notes receivable are measured at their unpaid principal balance, plus any accrued but unpaid interest, and are secured by the balance in the respective participants' account. Related fees are recorded as administrative expenses and are expensed when they are incurred. Interest income on participant notes receivable is recorded when it is earned. A receivable is considered past due if payment has not been received within the stated terms. Delinquent participant notes receivable are reclassified as distributions based on the terms of the Plan document. No allowance for credit losses has been recorded as of December 31, 2022 and 2021.

Contributions

Participant and Employer contributions are recorded semi-monthly when the Employer remits the contributions for investment into the Plan. Employer discretionary non-elective contributions are remitted at the end of the year, if applicable. Prior to February 24, 2022, the Plan allowed profit sharing contributions which were also remitted at the end of the year, if applicable.

Payment of Benefits

Benefits are recognized when paid to participants or their designated beneficiaries.

ASICS DIGITAL, INC. 401(K) PLAN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022 and 2021



Administrative Expenses

Certain administrative expenses of the Plan are paid by the Employer, unless the Employer directs that the expenses be paid by the Plan. Expenses that are paid by the Employer are excluded from these financial statements. Participant notes receivable set-up and maintenance fees are paid directly by the participants through a reduction in their account and are included in administrative expenses. Investment management and recordkeeping fees, if applicable, are paid by the Plan through revenue sharing as a reduction of investment income (net appreciation or depreciation) from the related investment fund.

Estimates

The preparation of financial statements under the modified cash basis of accounting requires the Plan Administrator to make estimates and assumptions that affect certain reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported changes in net assets. Accordingly, actual results may differ from those estimates.

Risks and Uncertainties

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

Financial Instruments with a Concentration of Credit Risk

The Plan's investments are held by a single trustee/custodian. The Plan's exposure to credit risk is associated with the outside entity's non-performance of their fiduciary responsibilities relating to these amounts as specified in the agreements with the trustee. Benefits provided by the Plan are not insured or guaranteed by the Pension Benefit Guaranty Corporation.

Subsequent Events

Management has evaluated subsequent events through October 12, 2023, which is the date these financial statements were available to be issued.

ASICS DIGITAL, INC. 401(K) PLAN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022 and 2021



3. Fair Value Measurements

The framework for measuring fair value provides a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives highest priority to unadjusted quoted prices in active markets for identical assets (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of fair value hierarchy and inputs to the valuation methodologies are described as follows:

Level 1 inputs are unadjusted quoted prices in active markets for identical assets the Plan has the ability to access.

Level 2 inputs are other than quoted prices in active markets that are observable either directly or indirectly for the asset. Such inputs are derived principally from or corroborated by observable market data for similar assets by correlation or other means, over substantially the full contractual term of the asset, if applicable.

Level 3 inputs are unobservable and significant to the fair value measurement. Such inputs generally rely on the Plan's own assumptions about the assumptions that market participants would use in pricing the asset.

The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value on a recurring basis:

Money Market Fund: The carrying amount of the money market fund is deemed to be valued at deposit amount plus accrued interest, as determined according to stated terms.

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

As of December 31, 2022 and 2021, the Plan's investments in the money market fund and mutual funds are reported at level 1 within the fair value hierarchy.

ASICS DIGITAL, INC. 401(K) PLAN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022 and 2021



4. Investment Contract with Insurance Company

During 2022, the Plan has entered into an investment contract with Voya. Amounts held in connection with this contract may be held in Voya's general account or separate accounts which invest in mutual funds advised by Voya, mutual funds sub-advised by third parties, mutual funds managed by external mutual fund companies or invested directly in securities.

Contributions allocated to the Fixed account are invested in the general account of, and are guaranteed by Voya. All other contributions allocated to any investment fund become part of separate accounts and are maintained separately from the general assets of Voya. The value of these contracts included in the financial statements, as reported to the Plan by Voya, is equal to the sum of the contributions made under the contracts, plus earnings, less participant withdrawals and administrative expenses.

The contract value of funds allocated to the traditional general account investment with Voya at December 31, 2022 was \$11. The minimum credit rate under the contract was 1.00% for the year ended December 31, 2022. Withdrawals from this investment for other than the payment of benefits may be subject to a market value adjustment and a surrender charge and the ability to move funds out of this investment may be restricted by Voya.

The guarantee of values provided for investments made with Voya under the Plan's investment contract are based on the financial strength and claims paying ability of Voya.

5. Plan Termination

The Employer expects to continue the Plan indefinitely. However, the Employer reserves the right to amend the Plan or contributions thereto, at any time and in any manner that it deems advisable, provided that no amendment shall have the effect of diverting Plan assets for purposes other than for the exclusive benefit of the Plan participants and any Plan termination would be subject to the provisions of ERISA. In the event of Plan termination, the participants would be entitled to receive all amounts credited to their accounts.

ASICS DIGITAL, INC. 401(K) PLAN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022 and 2021



6. Income Tax Status

The Plan is an adoption of a non-standardized pre-approved plan sponsored by Voya Retirement Insurance and Annuity Company, who received an opinion letter dated June 30, 2020, in which the Internal Revenue Service (IRS) stated that the plan document, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since receiving the letter. However, the Plan Administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

The modified cash basis of accounting requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2022, there are no uncertain positions taken, or expected to be taken, that would require recognition of a liability 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.

7. Summary of Financial Data Certified by the Custodian and Trustee

The following is a summary of financial information and data certified by the custodian of the Plan, Matrix as of December 31, 2021 and for the period from January 1, 2022 to November 22, 2022 and Voya, the trustee, for the period from November 23, 2022 to December 31, 2022 and as of December 31, 2022:

Statement of Net Assets Available for Plan Benefits – modified cash basis at December 31, 2022 and 2021;

Investment income, interest income from participant notes receivable and net depreciation in fair value of investments on the Statement of Changes in Net Assets Available for Plan Benefits – modified cash basis for the year ended December 31, 2022, and;

Investment information provided in the supplemental schedule, Schedule of Assets (Held at End of Year) at December 31, 2022.

8. Differences from Form 5500

Differences between the Annual Return/Report of Employee Benefit Plan, Form 5500, and these financial statements are a result of different classifications between line items. As of December 31, 2022, total Plan assets are in agreement.

ASICS DIGITAL, INC. 401(K) PLAN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022 and 2021



9. Related Party Transactions and Party-in-Interest Transactions

Plan investments were held and managed by Matrix and Human Interest, the custodian and recordkeeper of the Plan, respectively, as of December 31, 2021 and for the period January 1, 2022 to November 22, 2022 and Voya, the trustee of the Plan for the period November 23, 2022 to December 31, 2022 and as of December 31, 2022. Therefore, these transactions qualify as party-in-interest transactions. The Plan made direct payments to Human Interest for recordkeeping services totaling \$53,459 for the year ended December 31, 2022. In addition, participant notes receivable qualify as party-in-interest transactions. Two employees serve as special trustees to the Plan.

10. Non-exempt Transactions

For the years ended December 31, 2022 and 2021, the Employer failed to remit \$9,311 and \$208,859, respectively, of participant contributions and loan repayments to the Plan on a timely basis as prescribed in the applicable Department of Labor Regulations 29 CFR 2510.3-102. Defined contribution plans must remit employee contributions to the Plan as soon as they can be reasonably segregated from the employer's general assets.

During 2022, the Employer remitted untimely participant contributions and loan repayments of \$9,311 due to the Plan for the year ended December 31, 2022. The Employer remit all accrued interest applicable to the correction of the 2022 prohibited transactions in 2022.

During 2021, the Employer remitted untimely participant contributions of \$208,859 to the Plan for the year ended December 31, 2021. The Employer remit all accrued interest applicable to the correction of the 2021 prohibited transactions in 2022.

ASICS DIGITAL, INC. 401(K) PLAN
ATTACHMENT TO SCHEDULE H, PART 4, LINE 4a -
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
December 31, 2022

Employer Identification Number: 26-2799448
Plan Number: 001

<u>Identity of Party Involved</u>	<u>Relationship to Plan, Party-in-interest</u>
* ASICS Digital, Inc.	Employer

<u>Total that Constitutes Non-exempt Prohibited Transactions</u>					Total Fully Corrected Under VFCP and PTE-2002-51
Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP		
(1) \$ 208,859 **	\$ -	\$ 208,859	\$ -		\$ -
(2) 9,311 **	-	9,311	-		-

* Indicates party-in-interest to the Plan.

** Participant contributions were not remitted by the Employer on a timely basis as described in 29 CFR 2510.3-102.

- (1) The 2021 delinquent participant contributions were remitted to the Plan during 2021, with the payment of accrued interest in 2022.
(2) The 2022 delinquent participant contributions were remitted to the Plan during 2022, with the payment of accrued interest in 2022.

ASICS DIGITAL, INC. 401(K) PLAN
ATTACHMENT TO SCHEDULE H, PART 4, ITEM 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2022

Employer Identification Number: 26-2799448
Plan Number: 001

(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	(e) Current Value
	<u>Money Market Fund:</u>		
*	Voya	Government Money Market Fund	\$ 375
	<u>Mutual Funds:</u>		
	Vanguard	Total Stock Market Index Fund - Admiral Shares	4,329,202
	Vanguard	Total International Stock Index Fund - Admiral Shares	3,023,779
	Allspring	Core Plus Bond Fund - Class R6	895,580
	Cohen & Steers	Real Estate Securities Fund, Inc. - Class Z	773,492
	Vanguard	Total International Bond Index Fund - Admiral Shares	377,322
	Vanguard	500 Index Fund - Admiral Shares	283,552
	Vanguard	Growth Index Fund - Admiral Shares	86,957
	TIAA-CREF	Lifecycle Index 2060 Fund - Institutional Class	70,004
	Vanguard	Mid-Cap Growth Index Fund - Admiral Shares	62,959
	Vanguard	FTSE Social Index Fund - Admiral Shares	31,385
	Vanguard	Mid-Cap Index Fund - Admiral Shares	26,137
	Vanguard	Small-Cap Index Fund - Admiral Shares	22,035
	Vanguard	Emerging Markets Stock Index Fund - Admiral Shares	19,110
	Vanguard	Value Index Fund - Admiral Shares	14,855
	Vanguard	Small-Cap Growth Index Fund - Admiral Shares	6,747
	DFA	International Value Portfolio - Institutional Class	2,660
	DFA	Inflation Protected Securities Portfolio - Institutional Class	1,664
	Vanguard	Mid-Cap Value Index Fund - Admiral Shares	871
	Total Mutual Funds		<u>10,028,311</u>
	<u>Insurance Company General Account:</u>		
*	Voya	Fixed Account	<u>11</u>
*	Participant Loans	Interest rates ranging from 5.75% to 6.50%, maturing at various dates through August 2027, collateralized by participant account balances	<u>19,441</u>
	Total		<u>\$ 10,048,138</u>

* Indicates party-in-interest to the Plan.

Note: All investments are participant-directed; therefore, the unit and cost columns have been omitted.