

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2022 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A	This return/report is for: ☐ a multiemployer plan ☐ a 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 VIDEOAMP 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 08/08/2017
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) VIDEOAMP, INC. 2229 S CARMELINA AVE LOS ANGELES, CA 90064
2b	Employer Identification Number (EIN) 46-5638347
2c	Plan Sponsor's telephone number 480-430-0467
2d	Business code (see instructions) 541511

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.	10/31/2024	LAURA CASTANEDA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 414
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) 310
a(2) Total number of active participants at the end of the plan year		6a(2) 468
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 92
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 560
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 560
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 532
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2R 2S 2T 3D		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 0 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

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

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan VIDEOAMP 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 VIDEOAMP, INC.	D Employer Identification Number (EIN) 46-5638347	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	5790	Yes ☒ No ☐	Yes ☒ No ☐	0	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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
FH IS HIGH YLD BD IS - DST ASSET M 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.05%	
(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:	WIPFLI LLP	b EIN:	39-0758449
c Position:	ACCOUNTANT		
d Address:	105 E PINE STREET MISSOULA, MT 59802	e Telephone:	406-728-1800

Explanation: REASON FOR CHANGE IS: FINANCIAL BUSINESS REASONS

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>VIDEOAMP 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>VIDEOAMP, INC.</u>	D Employer Identification Number (EIN) <u>46-5638347</u>	

Part I	Asset and Liability Statement
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.	
Assets	
	(a) Beginning of Year
	(b) End of Year
a Total noninterest-bearing cash.....	1a 0 0
b Receivables (less allowance for doubtful accounts):	
(1) Employer contributions.....	1b(1) 0 0
(2) Participant contributions.....	1b(2) 0 0
(3) Other.....	1b(3) 0 0
c General investments:	
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1) 61081 34155
(2) U.S. Government securities	1c(2) 0 0
(3) Corporate debt instruments (other than employer securities):	
(A) Preferred	1c(3)(A) 0 0
(B) All other	1c(3)(B) 0 0
(4) Corporate stocks (other than employer securities):	
(A) Preferred	1c(4)(A) 0 0
(B) Common.....	1c(4)(B) 3964 82878
(5) Partnership/joint venture interests	1c(5) 0 0
(6) Real estate (other than employer real property)	1c(6) 0 0
(7) Loans (other than to participants).....	1c(7) 0 0
(8) Participant loans.....	1c(8) 54788 301140
(9) Value of interest in common/collective trusts.....	1c(9) 0 0
(10) Value of interest in pooled separate accounts	1c(10) 0 0
(11) Value of interest in master trust investment accounts.....	1c(11) 0 0
(12) Value of interest in 103-12 investment entities	1c(12) 0 0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13) 8097028 16582709
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14) 0 0
(15) Other	1c(15) 0 0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	8216861	17000882

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	8216861	17000882
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	3241711	
(B) Participants.....	2a(1)(B)	5765781	
(C) Others (including rollovers).....	2a(1)(C)	3129191	
(2) Noncash contributions.....	2a(2)	0	12136683
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	695	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	6270	
(F) Other.....	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		6965
(2) Dividends: (A) Preferred stock.....	2b(2)(A)	0	332144
(B) Common stock.....	2b(2)(B)	295	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	331849	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds.....	2b(4)(A)	35379	-3321
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	38700	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)	0	-22621
(B) Other.....	2b(5)(B)	-22621	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-2499929
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		9949921
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1142987	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1142987
f Corrective distributions (see instructions)	2f		13166
g Certain deemed distributions of participant loans (see instructions)	2g		1986
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	1971	
(4) Other	2i(4)	5790	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		7761
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1165900
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		8784021
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: EIDE BALLY LLP

(2) EIN: 45-0250958

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		563505

	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		250000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n		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 VIDEOAMP 401(K) PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 VIDEOAMP, INC.		D Employer Identification Number (EIN) 46-5638347
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-6568107		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)		
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III Amendments		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....		☐ Yes ☐ No
11 a Does the ESOP hold any preferred stock?.....		☐ Yes ☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....		☐ Yes ☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?.....		☐ Yes ☐ No
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14	Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
	a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....	14a	
	b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
	c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
	a The corresponding number for the plan year immediately preceding the current plan year.....	15a	
	b The corresponding number for the second preceding plan year.....	15b	
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:		
	a Enter the number of employers who withdrew during the preceding plan year	16a	
	b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐		

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐
19	If the total number of participants is 1,000 or more, complete lines (a) through (c) a Enter the percentage of plan assets held as: Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____% b Provide the average duration of the combined investment-grade and high-yield debt: ☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more c What duration measure was used to calculate line 19(b)? ☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____
20	PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20. a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box: ☐ Yes. ☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date. ☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date. ☐ No. Other. Provide explanation _____

Audited Financial Statements



VideoAmp 401(k) Plan

Year Ended December 31, 2022

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Independent Auditor's Report

To the Plan Administrators of the
VideoAmp 401(k) Plan
Los Angeles, California

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

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

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

Management has obtained a certification from Fidelity Management Trust Company, a qualified institution, as of and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

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Basis for Opinion on the 2022 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of VideoAmp 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures

include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matters

Supplemental Schedules Required by ERISA

The supplemental schedule H, line 4i - schedule of assets held at end of year and schedule H, line 4a - schedule of delinquent participant contributions as of or for the year ended December 31, 2022, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Auditor's Report on the 2021 Financial Statements

Predecessor auditors performed an audit of the 2021 financial statements of the Plan. In accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the prior year audit did not extend to any statements or information related to assets held for investment of the plan that were certified by a qualified institution. Their report dated October 5, 2023 indicated that (a) the amounts and disclosures in the 2021 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, and (b) the information in the 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C). Their report also indicated that the form and content of the 2021 supplemental schedules, other than the information in the 2021 supplemental schedules that agreed to or is derived from the certified investment information, were presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA; and the information in the 2021 supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determines meets the requirements of ERISA Section 103(a)(3)(C).

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Torrance, California
October 28, 2024

VideoAmp Inc.
401(k) Plan

Statement of Net Assets Available for Benefits

<i>December 31,</i>	2022	2021
Assets		
Investments at fair value:		
Mutual funds	\$ 16,532,015	\$ 8,135,791
Self directed brokerage accounts	134,120	26,283
Money market fund	33,607	-
Total investments	16,699,742	8,162,074
Receivables:		
Notes receivable from participants	301,140	54,788
Employer contribution receivable	547,855	-
Employee contributions receivable	162,402	90,414
Total receivables	1,011,397	145,202
Total assets	17,711,139	8,307,276
Net assets available for benefits	\$ 17,711,139	\$ 8,307,276

See accompanying notes to financial statements.

VideoAmp Inc.**401(k) Plan****Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2022****Additions to Net Assets**

Contributions:	
Participants	\$ 5,837,769
Employer	3,789,566
Rollover	3,129,191
Total contributions	12,756,526
Interest on notes receivable from participants	6,270
Investment income (loss):	
Interest and dividends	328,878
Net depreciation in fair value of investments	(2,477,395)
Other	(44,516)
Total investment income (loss)	(2,193,033)
Total additions to net assets	10,569,763

Deductions from Net Assets

Benefits paid to participants	1,158,139
Administrative expenses	7,761
Total deductions from net assets	1,165,900
Net increase in net assets	9,403,863
Net assets available for benefits, beginning of year	8,307,276
Net assets available for benefits, end of year	\$ 17,711,139

See accompanying notes to financial statements.

1. Description of Plan

General

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

The Plan was formed August 8, 2017, and is a defined contribution plan covering all employees of the VideoAmp, Inc. (the “Company”) as stated in the Plan agreement. The Plan covers all regular (full-time or part-time) employees (excluding employees covered by a collective bargaining agreement, leased employees and nonresident aliens) who are at least 18 years of age. There are no service eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). Effective August 17, 2021, the Basic Plan Document on which the Plan is based was amended and restated to comply with regulatory and legislative changes and a new IRS opinion letter was obtained.

Setting Every Community Up for Retirement Enhancement Act (SECURE 2.0)

On December 29, 2022, the Consolidated Appropriations Act of 2023 was signed into law. The Act includes important provisions with potentially broad effect on retirement savings plans which are intended to build on the SECURE Act of 2019. These provisions, collectively referred to as SECURE 2.0, provide for new benefits and restrictions affecting both employers and employees. Plan management is in the process of assessing what changes may be relevant to this Plan, as certain provisions go into effect as early as plan year 2023 or as late as plan year 2027.

Plan Administration

The Company’s Chief Financial Officer, Benefits Director and other members of senior management are responsible for the oversight of the Plan and are the Plan Administrator. Fidelity Management Trust Company is the Plan’s trustee and custodian (“Trustee”) and Fidelity Workplace Services LLC is the record-keeper. The Trust Agreement establishes that the trustee holds, administers and distributes the funds of the Plan in accordance with the provisions of the Plan and instructions of Plan management or its designees. Discretionary authority for the purchase and sale of investments is vested with the Trustee.

Contributions

Participants may contribute a percentage, up to 100%, of their eligible compensation not to exceed the maximum allowed by the Internal Revenue Code (the “Code”) totaling \$20,500 in 2022. There is an automatic enrollment contribution percentage of 1% with an annual increase of 1% unless the participant affirmatively elects otherwise. The Plan allows participants to make post-tax Roth contributions in addition to pre-tax deferral contributions, as well as non-deductible after-tax contributions. The Plan allows for “catch-up” contributions if a participant is age 50 or older, up to the annual limit of \$6,500 in 2022. Participants may also make rollover contributions of amounts received from other tax qualified retirement plans.

Participants who meet the eligibility requirements and make eligible contributions receive employer matching contributions. The Company makes a matching contribution of 100% of deferrals that do not exceed 5% of a participant's compensation per pay period. In addition, the Company has a non-elective discretionary employer contribution which is utilized as a true up contribution for employer match calculated at the end of the plan year.

Participants' Accounts

An account is maintained for each participant and is credited with the participant's contributions, the Company's contributions (if any), and an allocation of earnings and losses, net of certain investment management fees and certain other expenses. Participants may direct the investment of their account in any investment fund maintained by the Plan. The Company's contribution, if any, is allocated among the funds within each participant account in the same manner as the employee's contribution. Investment income is allocated daily among eligible participants in the ratio which the dollar value of the respective participant's interest in the specific investment bears to the dollar value of all participants' interests in that investment. A participant is entitled to the benefit provided from their account.

Investment Options

Investments in the Plan consist primarily of interests in registered investment companies. There is also a self-directed brokerage option that consists of mutual funds, money market funds and common stock of publicly traded companies. All investments are managed by the Plan's Trustee. Upon enrollment in the Plan, participants may direct employer and participant contributions in increments of 1% in any of the investment options offered under the Plan. Participants may change their investment options at any time.

Vesting

Participants are immediately 100% vested in all employee and employer contributions to their accounts and any earnings thereon.

Forfeitures

Although participants are fully vested at all times, forfeitures can occur primarily from stale distribution checks for which follow-up procedures have been unsuccessful. Such checks are re-deposited into a separate account in the Plan and can be used to pay plan expenses, reduce future Company contributions, or to fund reissued checks to participants. There were no forfeitures outstanding at December 31, 2022 nor were any used during the plan year.

Payment of Benefits

As defined by the Plan, upon termination of service, a participant may receive a lump sum amount equal to the value of his or her vested account, or upon death, disability or retirement, elect to receive periodic installments.

Hardship Withdrawals

Participants may receive hardship withdrawals against their account balance for immediate and heavy financial needs such as unreimbursed medical expenses, the purchase of a principal residence, to prevent eviction or foreclosure on their personal residence or to pay for post-secondary education expenses. The minimum hardship withdrawal is \$500.

Notes Receivable from Participants

Participants may borrow against a portion of their account balance a minimum of \$1,000 up to a maximum of 50% of their total vested account balance or \$50,000, whichever is less. The loans are secured by the balance in the participants' accounts and bear interest at the prime rate plus 1%. Loans are to be paid back over a period not to exceed five years, unless for a primary residence, which must be paid back over a period not to exceed thirty years. Only one loan may be outstanding at a time.

Income Tax Status

The Plan has adopted Fidelity's Pre-approved Profit Sharing Plan, which received a favorable opinion letter from the Internal Revenue Service dated June 30, 2020, which stated that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code. 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 Internal Revenue Code. Therefore, no provision for federal or state income taxes has been recorded in the accompanying financial statements.

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

Plan Termination

The Company expects to continue the Plan but is free to terminate the Plan or discontinue contributions at any time. In the event of such termination or discontinuance, Plan benefits will become vested and paid in accordance with the terms of the Plan and the provisions of ERISA.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements are prepared under the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions to and deductions from net assets during the reporting periods. Actual results could differ from those estimates.

Concentration of Credit Risk

Plan investments include funds of registered investment companies that represent obligations by the counterparties to meet the terms of the financial instruments. Should one or more of the counterparties default, the Plan might lose amounts up to the recorded carrying value of the related instruments.

Risks and Uncertainties

The Plan provides for various investment options in mutual funds and other securities. Investment securities are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits and the statement of changes in net assets available for benefits.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value (see Note 4). Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. The Plan presents in the Statement of Changes in Net Assets Available for Benefits the net appreciation (depreciation) in the fair value of its investments, which consists of the realized gains or losses and the unrealized appreciation (depreciation) on those investments.

The classification of investment earnings reported in the Statement of Changes in Net Assets Available for Benefits may differ from the classification of earnings on the Form 5500 due to different reporting requirements on the Form 5500.

Notes Receivable from Participants

Notes receivable from participants are measured at the unpaid principal amount plus any accrued but unpaid interest. Delinquent participant loans are reclassified as deemed distributions in accordance with provisions of the Plan.

Contributions

Participant contributions are recorded by the Plan in the year withheld from participant earnings. Contributions to the Plan by the Company are recorded in the year which they become obligations of the Company.

Payment of Benefits

Benefits are recorded when paid.

Investment Management Fees and Administrative Expenses

Administrative expenses of the Plan may be paid from Plan assets and are included in the Statement of Changes in Net Assets Available for Benefits. The Company pays for expenses such as investment management and audit fees (see Note 5). Investment management fees and transaction costs associated with the investment options are included by the Trustee in the net appreciation (depreciation) in the fair value of investments.

3. Summary of Information Certified by the Plan Trustee

The Plan's assets were held by the Trustee at December 31, 2022 and 2021. The following information was certified to be complete and accurate by the Trustee within the meaning of CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA:

<i>December 31,</i>	2022	2021
Investments, at fair value:		
Mutual funds	\$ 16,532,015	\$ 8,135,791
Self-directed brokerage accounts	134,120	26,283
Money market fund	33,607	-
Total investments	16,699,742	8,162,074
Notes receivable from participants	301,140	54,788
Total	\$ 17,000,882	\$ 8,216,862
<i>Year ended December 31, 2022</i>		
Interest on notes receivable from participants		\$ 6,270
Investment income (loss):		
Interest and dividends		328,878
Net depreciation in fair value of investments		(2,477,395)
Other		(44,516)
Total investment income (loss)		\$ (2,193,033)

All amounts enumerated in the Supplemental Schedule of Assets (Held at End of Year) at December 31, 2022 were also certified by the Trustee.

4. Fair Value Measurements

Authoritative guidance establishes a framework for measuring fair value and defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The guidance also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Under the guidance, the three levels of inputs that may be used to measure fair value are:

Level 1: Quoted prices for identical assets or liabilities in active markets.

Level 2: Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3: Unobservable inputs that are supported by little or no market activity and that are financial instruments whose values are determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant judgment or estimation.

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

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended 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 are deemed to be actively traded.

Self-directed brokerage accounts: Mutual funds, money market funds, ETFs, common stock, and REITs are valued at the daily closing price as reported by the fund or the NAV of shares held by the Plan based on quoted market prices at year-end.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan Administrator believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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

Assets at Fair Value as of December 31, 2022				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 16,532,015	\$ -	\$ -	\$ 16,532,015
Self-directed brokerage accounts	134,120			134,120
Money market fund	33,607			33,607
Investments at fair value	\$ 16,699,742	\$ -	\$ -	\$ 16,699,742

Assets at Fair Value as of December 31, 2021				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 8,135,791	\$ -	\$ -	\$ 8,135,791
Self-directed brokerage accounts	26,283			26,283
Investments at fair value	\$ 8,162,074	\$ -	\$ -	\$ 8,162,074

5. Party-in-Interest Transactions

The Plan allows for transactions with certain parties who may perform services or have fiduciary responsibilities to the Plan. Certain Plan investments are shares of mutual funds managed by the Trustee of the Plan. The Plan issues loans to participants, which are secured by the balances in the participant's account. The Company paid certain administrative expenses on behalf of the Plan, primarily investment manager fees and plan audit fees of approximately \$33,800 during 2022. These transactions qualify as party-in-interest transactions for which a statutory exemption exists.

6. Reconciliation of Financial Statements to Form 5500

As the Plan's Form 5500 is presented on a cash basis, and the financial statements are presented on an accrual basis, the following reconciliation of net assets available for benefits per the financial statements to the Form 5500:

<i>December 31,</i>	2022	2021
Net assets available for benefits per the financial statements	\$ 17,711,139	\$ 8,307,276
Less: Employee contributions receivable per the financial statements	(162,402)	(90,414)
Less: Employer contributions receivable per the financial statements	(547,855)	-
Rounding	-	(1)
Net assets available for benefits per Form 5500	\$ 17,000,882	\$ 8,216,861

The following is a reconciliation of the employee contributions for the year ended December 31, 2022, per the financial statements to the Form 5500:

Total employee contributions per financial statements	\$	5,837,769
Add: employee contributions receivable recorded in the financial statements at December 31, 2021		90,414
Less: employee contributions receivable recorded in financial statements at December 31, 2022		(162,402)
Total employee contributions per Form 5500	\$	5,765,781

The following is a reconciliation of the employer contributions for the year ended December 31, 2022, per the financial statements to the Form 5500:

Total employer contributions per financial statements	\$	3,789,566
Less: employer contributions receivable recorded in financial statements at December 31, 2022		(547,855)
Total employer contributions per Form 5500	\$	3,241,711

7. Delinquent Participant Contributions

During plan year 2022, the Company failed to remit to the Plan's custodian certain employee contributions totaling \$563,505 within the period prescribed by DOL regulations. The Company has or will make contributions to the affected participants' accounts to compensate those participants for potential lost income, if any, due to the delay.

8. Subsequent Events

Effective January 1, 2024, the Plan was amended to change the auto enrollment percentage from 1% to 5% with automatic yearly increases of 1%, up to a maximum of 10%, effective at the beginning of each subsequent Plan year.

Plan management evaluated events occurring between the end of the plan year and October 28, 2024, the date the accompanying financial statements became available to be issued. There were no other matters of significance to report.

SUPPLEMENTAL SCHEDULES

VideoAmp 401(k) Plan

EIN: 46-5638347 Plan: 001

Year Ended December 31, 2022**

Schedule of Assets (Held at End of Year)

Schedule H (Form 5500) Part IV, Line 4i

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
Mutual Funds:				
*	Fidelity	Freedom Index 2025 INV	N/A	\$ 186,833
*	Fidelity	Freedom Index 2030 INV	N/A	473,564
*	Fidelity	Freedom Index 2035 INV	N/A	488,202
*	Fidelity	Freedom Index 2040 INV	N/A	814,501
*	Fidelity	Freedom Index 2045 INV	N/A	1,753,672
*	Fidelity	Freedom Index 2050 INV	N/A	2,198,682
*	Fidelity	Freedom Index 2055 INV	N/A	4,157,455
*	Fidelity	Freedom Index 2060 INV	N/A	1,553,870
*	Fidelity	Freedom Index 2065 INV	N/A	217,994
*	Fidelity	Freedom Index Income INV	N/A	1,778
*	Fidelity	Large Cap Group Index	N/A	543,586
*	Fidelity	Large Cap Value Index	N/A	476,147
*	Fidelity	Total Market Index Fund	N/A	793,802
*	Fidelity	Emerging Markets Index Fund	N/A	35,774
*	Fidelity	Real Estate Index Fund	N/A	128,023
	DFA	Emerging Core Equity ETF	N/A	95,380
	DFA	Inflation-Protected Securities Portfolio	N/A	46,019
	iShares	S&P 500 Index Fund Class K	N/A	1,128,538
	iShares	U.S. Aggregate Bond Index Fund Class K	N/A	97,710
	iShares	Russell 2000 Small Cap Index Fund Class K	N/A	303,960
	iShares	Russell 2000 Mid Cap Index Fund Class K	N/A	169,044
	iShares	MSCI EAFE International Index Fund Class K	N/A	283,031
	MetWest	Total Return Bond Fund	N/A	20,619
	American Funds	EuroPacific Growth Fund Class R-6	N/A	23,644
	American Funds	New Perspective Fund Class R-6	N/A	220,803
	American Funds	The Growth Fund of America Class R-6	N/A	205,941
	Federated Hermes	Institutional High Yield Bonds	N/A	113,443
				16,532,015
*	Fidelity	Government Money Market Fund	N/A	33,607
*	BrokerageLink	Self-directed brokerage accounts	N/A	134,120
*	Participant loans	Interest rates from 4.25% - 8%, maturing through 2026		301,140
				\$ 17,000,882

* Party-in-Interest to the Plan for which a statutory exemption exists.

** Information certified as complete and accurate by Plan trustee.

See independent auditors' report and accompanying notes to financial statements.

VideoAmp
401(k) Plan
 EIN: 46-5638347 Plan: 001
Year Ended December 31, 2022
Schedule of Delinquent Participant Contributions
 Schedule H (Form 5500) Part IV, Line 4(a)

Total that Constitute Nonexempt Prohibited Transactions

Participant Contributions Transferred Late to Plan		Contributions Not Corrected		Contributions Corrected Outside of VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
Check here if late participant loan repayments are included:	Contributions transferred late to the Plan for the year ended December 31, 2022	\$ 563,505	*	\$ -	\$ -	\$ -

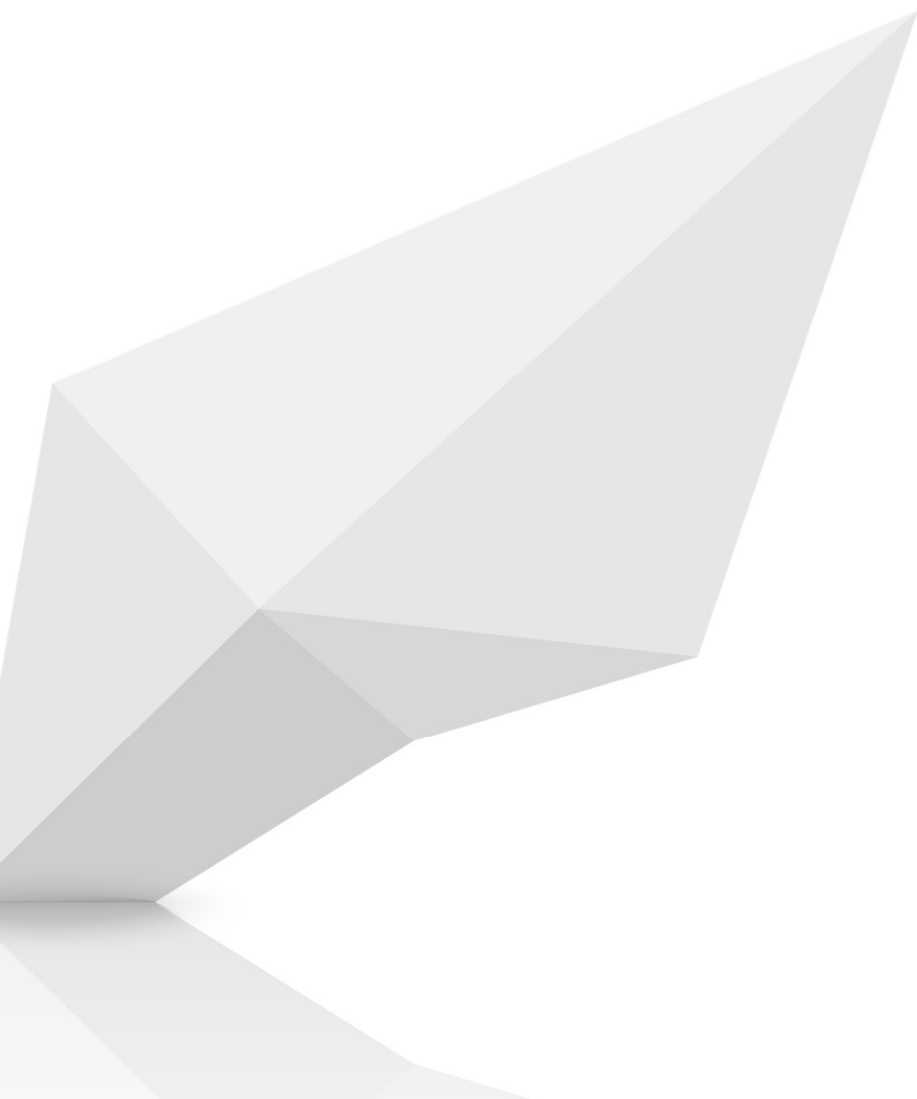
*Late contributions that have been remitted during 2022. The Plan sponsor is in the process of filing Form 5330 and correcting for lost earnings.

See independent auditors' report and accompanying notes to financial statements.

Videoamp 401(k) Plan

Financial Statements

December 31, 2021 and 2020



WIPFLI

Independent Auditor's Report

To the Plan Administrator
Videoamp 401(k) Plan
Los, Angeles, CA

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

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

Management, having determined it is permissible in the circumstances, has elected to have the audit of Videoamp 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

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

Opinion

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

- the amounts and disclosures in the financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP).
- the information in the financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Videoamp 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, 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 Videoamp 401(k) Plan's ability to continue as a going concern for one year after 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Videoamp 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Videoamp 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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 GAAP.

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

Supplemental Schedules Required by ERISA

The supplemental Schedule H, Line 4a - Schedule of Delinquent Participant Contributions for the year ended December 31, 2021 and Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2021 and Schedule H, Line 4a - Schedule of Delinquent Participant Contributions, are presented for purposes of additional analysis and are not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).



Wipfli LLP

Missoula, Montana
October 5, 2023

Independent Auditor's Report

To the Plan Administrator
Videoamp 401(k) Plan
Los, Angeles, CA

We were engaged to audit the accompanying statement of net assets available for benefits of Videoamp 401(k) Plan as of December 31, 2020, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with GAAP; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to express an opinion on the 2020 financial statement based on conducting the audit in accordance with GAAS. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Benefit Trust Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statement. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of December 31, 2020, that the information provided to the plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2020 financial statement. Accordingly, we do not express an opinion on the 2020 financial statement.

Report on Form and Content in Compliance With DOL Rules and Regulations for the 2020 Financial Statement

The form and content of the information included in the 2020 financial statement, other than that derived from the information certified by the custodian, have been audited by us in accordance with GAAS and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

A handwritten signature in black ink that reads "Wipfli LLP".

Wipfli LLP

Missoula, Montana
October 5, 2023

Videoamp 401(k) Plan

Statements of Net Assets Available for Benefits

<i>As of December 31,</i>		2021	2020
	Assets		
NON-INTEREST BEARING CASH		\$ -	\$ 1,148
INVESTMENTS			
Investments, at fair value		8,162,074	4,857,178
RECEIVABLES			
Participant contributions		90,414	43,498
Notes receivable from participants		54,788	-
Total receivables		145,202	43,498
Net assets available for benefits		\$ 8,307,276	\$ 4,901,824

See accompanying notes to financial statements.

Videoamp 401(k) Plan

Statement of Changes in Net Assets Available for Benefits

<i>Year Ended December 31,</i>	2021
Additions to net assets attributed to:	
Investment income:	
Net appreciation in fair value of investments	\$ 885,462
Interest and dividends	205,395
Total investment income	1,090,857
Interest income on notes receivable from participants	972
Contributions:	
Sponsor - QNEC	447
Participants	2,445,791
Rollovers	975,852
Total contributions	3,422,090
Total additions	4,513,919
Deductions to net assets attributed to:	
Benefits paid to participants	1,104,157
Administrative expenses	4,310
Total deductions	1,108,467
Net change	3,405,452
Net assets available for benefits:	
Beginning of year	4,901,824
End of year	\$ 8,307,276

See accompanying notes to financial statements.

Videoamp 401(k) Plan

Notes to Financial Statements

Note 1: Description of Plan

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

General

The Plan is a defined contribution plan covering all employees of Videoamp, Inc. (the "Company"), except for non-resident aliens and union employees. An employee becomes eligible to participate in the Plan on the first entry date (first day of pay period) following date of hire and attainment of age 18. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions

Each year, participants may contribute up to 100% of pretax annual compensation, as defined in the Plan, up to the annual maximum allowed by the Internal Revenue Service (IRS). Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover contributions). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan also includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 1% of eligible pretax compensation.

The Company can make a discretionary matching contribution equal to a uniform percentage of each tier of a participant's deferrals. This contribution is allocated to each eligible participant. The allocation is made on the last day of the plan year.

The Company may also contribute a discretionary profit sharing contribution as determined annually by the Company. This contribution is allocated to participants who are employed on the last day of the plan year. During the year ended December 31, 2021, there were no matching or profit sharing contributions made to the Plan. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

The Company made a qualified non-elective contribution during the year ended December 31, 2021, to fix an error made in the prior year. These funds are immediately vested for that participant.

Participant Accounts

Each participant's account is credited with (a) participant's contributions, Company's matching contributions, and allocations of the Company's profit sharing contribution and (b) plan earnings (losses). Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Earnings allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Videoamp 401(k) Plan

Notes to Financial Statements

Note 1: Description of Plan (Continued)

Vesting

Participants are vested immediately in their voluntary contributions plus actual earnings thereon. Vesting is also immediate in the Company's discretionary matching and profit sharing contribution portion of their accounts plus actual earnings thereon.

Notes Receivable From Participants

Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. The notes are secured by the balance in the participant's account and bear interest at rates equal to 1% above the prime rate, which is commensurate with local prevailing rates as determined quarterly by the plan administrator. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits

On termination of service due to death, disability, retirement, or for any other reason a participant or beneficiary may elect to receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum amount. In addition, hardship distributions out of the participant's voluntary contributions account are permitted if certain criteria are met.

Plan Amendments

The Plan intends to adopt certain provisions of the Coronavirus Aid, Relief, and Economic and Security Act (CARES Act) that was signed into law on March 27, 2020, which were immediately available, for coronavirus related distributions, suspended participant loan payments and increased loan limits, and waiver of required minimum distributions that are due during 2020. The Plan intends to formally execute the required plan amendments for these provisions by the last day of the plan year beginning on or after January 1, 2022.

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States (GAAP).

Use of Estimates

The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results may differ from these estimates.

Videoamp 401(k) Plan

Notes to Financial Statements

Note 2: Summary of Significant Accounting Policies (Continued)

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2021 and 2020. Delinquent participant notes receivable are recorded as benefit payments on the basis of the terms of the plan document.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment-related expenses are allocated proportionately to plan participants based on their respective account balances and are included in net investment income.

Note 3: Information Prepared and Certified by the Custodians

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Certain information disclosed in the accompanying financial statements and supplemental schedules, including investments held at December 31, 2021 and 2020, and net appreciation in fair value of investments, interest and dividends for the year ended December 31, 2021, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Benefit Trust Company and Fidelity Management Trust Company, the Custodians of the Plan.

Videoamp 401(k) Plan

Notes to Financial Statements

Note 4: Fair Value Measurements

GAAP establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority level. Level 2 inputs consist of observable inputs other than quoted prices for identical assets (Level 1). Level 3 inputs are unobservable and have the lowest priority.

The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 2 inputs are used for investments for which Level 1 inputs were not available. Level 3 inputs would only be used if Level 1 or Level 2 inputs were not available. There are no plan assets requiring the use of Level 2 or Level 3 inputs for the periods presented.

Following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology used as of December 31, 2021 and 2020.

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 U.S. 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.

Self directed brokerage accounts: valued at daily closing price reported for the underlying asset. The brokerage accounts are made up of cash, common stock and mutual funds.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions used to determine fair value of certain financial instruments could result in different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2021 and 2020. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement:

	Assets at Fair Value as of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 8,135,791	\$ -	\$ -	\$ 8,135,791
Self directed brokerage accounts	26,283	-	-	26,283
Total investment assets in the fair value hierarchy	\$ 8,162,074	\$ -	\$ -	\$ 8,162,074

Videoamp 401(k) Plan

Notes to Financial Statements

Note 4: Fair Value Measurements (Continued)

	Assets at Fair Value as of December 31, 2020			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 4,857,178	\$ -	\$ -	\$ 4,857,178
Total investment assets in the fair value hierarchy	\$ 4,857,178	\$ -	\$ -	\$ 4,857,178

Transfers Between Levels

For the years ended December 31, 2021 and 2020, there were no significant transfers between Levels 1 and 2 and no transfers in or out of Level 3.

Note 5: Related-Party Transactions and Party-in-Interest Transactions

Certain plan investments are managed by Benefit Trust Company. Benefit Trust Company is the Custodian, as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred and paid by the Plan for the investment management services and administrative services were \$4,085 for the year ended December 31, 2021.

Certain plan investments are managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the Custodian, as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred and paid by the Plan for the investment management services and administrative services were \$225 for the year ended December 31, 2021.

Note 6: Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

Note 7: Tax Status

The Plan adopted a volume submitter document with an IRS notification letter, which states the prototype plan document is in compliance with the applicable sections of the Internal Revenue Code ("IRC"). The Plan has not been amended since receiving the determination letter; therefore, the plan administrator believes the Plan is designed and being operated in compliance with the applicable requirements of the IRC and has no income subject to unrelated business income tax. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Videoamp 401(k) Plan

Notes to Financial Statements

Note 8: Risks and Uncertainties

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

Beginning in March 2020, the United States economy began suffering adverse effects from the Covid-19 crisis ("CV19 Crisis"). The Sponsor's operations have not been significantly impacted by the CV19 Crisis; however, the Sponsor continues to monitor the situation. Negative impact to the Sponsor's results of operations, cash flows, and financial condition, and the ability for the Sponsor to continue to make contributions to the Plan, cannot be reasonably estimated or determined at this time.

Note 9: Prohibited Transactions

Under DOL Reg. 2510.3-102(b), the Plan is required to remit the employee contributions to the Plan at the earliest date such amounts can be reasonably segregated from the Plan's general assets, but no later than the fifteenth business day of the month following the date the participant contributions are withheld by the Plan. As reported on Schedule H, Line 4a - Schedule of Delinquent Participant Contributions, certain contributions for payrolls during the plan year ended December 31, 2021, totaling \$113,116, were remitted outside the 15-day requirement. This transaction constitutes a prohibited transaction as defined by ERISA.

Note 10: Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2021 and 2020, to the Form 5500:

	2021	2020
Net assets available for benefits per the financial statements	\$ 8,307,276	\$ 4,901,824
Participant contributions receivable	90,414	43,498
Rounding	(1)	-
Net assets per the Form 5500	\$ 8,216,861	\$ 4,858,326

Videoamp 401(k) Plan

Notes to Financial Statements

Note 10: Reconciliation of Financial Statements to Form 5500 (Continued)

The following is a reconciliation of net changes in net assets available for benefits per the financial statements for the year ended December 31, 2021, to the Form 5500:

	2021
Net change in net assets available for benefits per the financial statements	\$ 3,405,452
Participant contributions receivable 2020	43,498
Participant contributions receivable 2021	(90,414)
Rounding	(2)
Net income per the Form 5500	\$ 3,358,534

Note 11: Fidelity Bond

The Plan failed to maintain a fidelity bond for the plan year ended December 31, 2021, as required by ERISA.

Note 12: Subsequent Events

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

Supplemental Information

Videoamp 401(k) Plan

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

EIN #46-5638347 Plan #001

December 31, 2021

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
*	FID BROKERAGE LINK	Self directed brokerage account	**	\$ 26,283
	DFA EMRG MKT CORE EQ	Mutual Fund	**	11,925
	IS S&P 500 IDX K	Mutual Fund	**	112,676
	IS US AGG BD IDX K	Mutual Fund	**	21,919
	IS R2000 SM-CAP K	Mutual Fund	**	234,841
	IS MSCI EAFE INTL K	Mutual Fund	**	62,878
	METWEST TOT RTN BD P	Mutual Fund	**	3,300
	AF EUROPAC GROWTH R6	Mutual Fund	**	19,970
	AF NEW PERSPECT R6	Mutual Fund	**	242,403
	AF GRTH FUND AMER R6	Mutual Fund	**	159,113
	DFA INF PRT SEC PORT	Mutual Fund	**	30,591
	IS R MID-CAP IDX K	Mutual Fund	**	84,799
	FH IS HIGH YLD BD IS	Mutual Fund	**	38,723
*	FID FDM IDX INC INV	Mutual Fund	**	2,001
*	FID FDM IDX 2025 INV	Mutual Fund	**	113,354
*	FID FDM IDX 2030 INV	Mutual Fund	**	452,935
*	FID FDM IDX 2035 INV	Mutual Fund	**	85,971
*	FID FDM IDX 2040 INV	Mutual Fund	**	376,081
*	FID FDM IDX 2045	Mutual Fund	**	725,102
*	FID FDM IDX 2050 INV	Mutual Fund	**	1,293,555
*	FID FDM IDX 2055 INV	Mutual Fund	**	2,321,099
*	FID EMRG MKTS IDX	Mutual Fund	**	10,837
*	FID REAL ESTATE IDX	Mutual Fund	**	62,973
*	FID TOTAL MKT IDX	Mutual Fund	**	404,514
*	FID FDM IDX 2060 INV	Mutual Fund	**	527,810
*	FID LG CAP GR IDX	Mutual Fund	**	235,438
*	FID LG CAP VAL IDX	Mutual Fund	**	367,421
*	FID GOVT MMKT K6	Mutual Fund	**	59,794
*	FID FDM IDX 2065 INV	Mutual Fund	**	73,009
*	INTEREST BEARING CASH	Cash	**	759
Total investments				\$ 8,162,074
Notes receivable from participants		Rates at 4.25% with maturities through 2026	\$0	\$ 54,788

* Denotes party-in-interest.

** Information not required for participant-directed investments.

This schedule has been derived from information certified as complete and accurate by Benefits Trust Company and Fidelity Management Trust Company..

See Independent Auditor's Report.

Videoamp 401(k) Plan

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

EIN #46-5638347 Plan #001

December 31, 2021

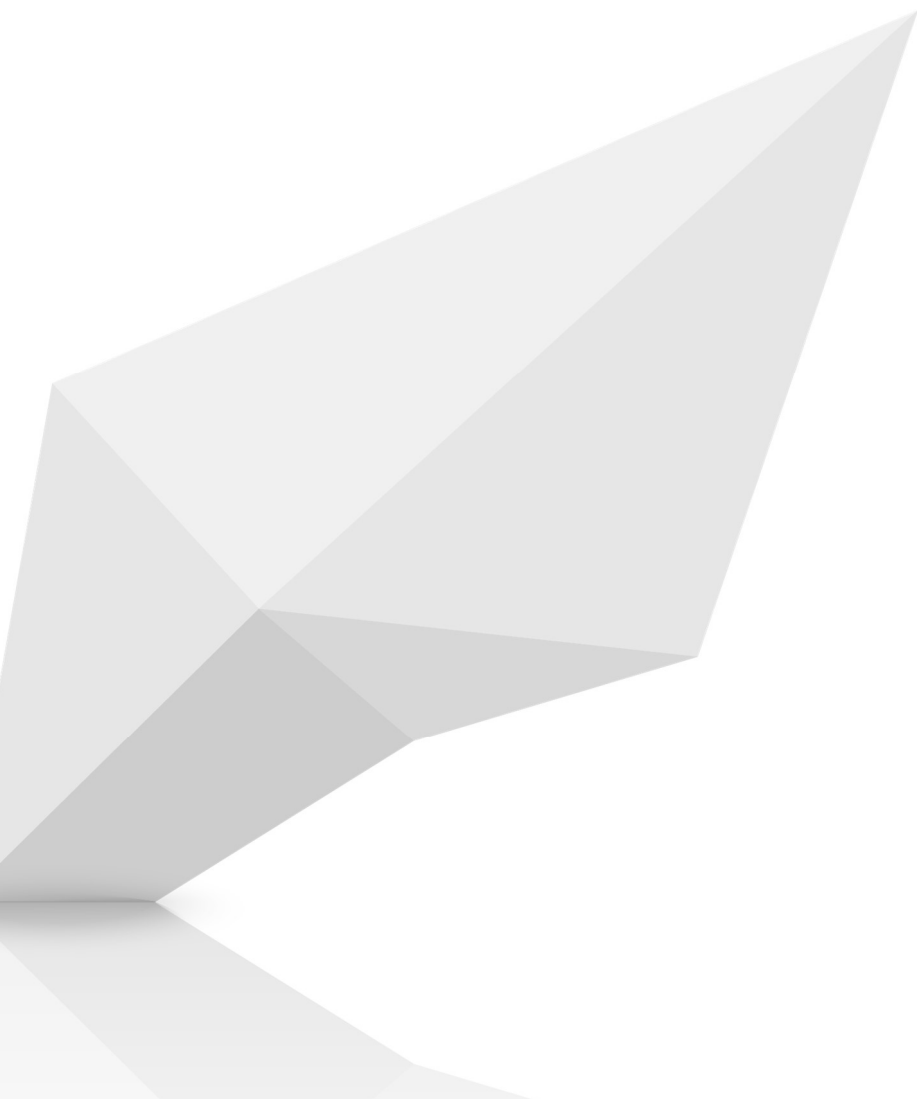
	Total that Constitute Nonexempt Prohibited Transactions			
Participant Contributions Transferred Late to Plan	Contributions not corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included: ☐	\$ -	\$ 113,116	\$ -	\$ -

See Independent Auditor's Report.

Videoamp 401(k) Plan

Financial Statements

December 31, 2021 and 2020



WIPFLI

Independent Auditor's Report

To the Plan Administrator
Videoamp 401(k) Plan
Los Angeles, CA

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

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

Management, having determined it is permissible in the circumstances, has elected to have the audit of Videoamp 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

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

Opinion

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

- the amounts and disclosures in the financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP).
- the information in the financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Videoamp 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, 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 Videoamp 401(k) Plan's ability to continue as a going concern for one year after 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Videoamp 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Videoamp 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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 GAAP.

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

Supplemental Schedules Required by ERISA

The supplemental Schedule H, Line 4a - Schedule of Delinquent Participant Contributions for the year ended December 31, 2021 and Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2021 and Schedule H, Line 4a - Schedule of Delinquent Participant Contributions, are presented for purposes of additional analysis and are not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).



Wipfli LLP

Missoula, Montana
October 5, 2023

Independent Auditor's Report

To the Plan Administrator
Videoamp 401(k) Plan
Los, Angeles, CA

We were engaged to audit the accompanying statement of net assets available for benefits of Videoamp 401(k) Plan as of December 31, 2020, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with GAAP; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to express an opinion on the 2020 financial statement based on conducting the audit in accordance with GAAS. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Benefit Trust Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statement. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of December 31, 2020, that the information provided to the plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2020 financial statement. Accordingly, we do not express an opinion on the 2020 financial statement.

Report on Form and Content in Compliance With DOL Rules and Regulations for the 2020 Financial Statement

The form and content of the information included in the 2020 financial statement, other than that derived from the information certified by the custodian, have been audited by us in accordance with GAAS and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

A handwritten signature in black ink that reads "Wipfli LLP".

Wipfli LLP

Missoula, Montana
October 5, 2023

Videoamp 401(k) Plan

Statements of Net Assets Available for Benefits

<i>As of December 31,</i>	2021	2020
Assets		
NON-INTEREST BEARING CASH	\$ -	\$ 1,148
INVESTMENTS		
Investments, at fair value	8,162,074	4,857,178
RECEIVABLES		
Participant contributions	90,414	43,498
Notes receivable from participants	54,788	-
Total receivables	145,202	43,498
Net assets available for benefits	\$ 8,307,276	\$ 4,901,824

See accompanying notes to financial statements.

Videoamp 401(k) Plan

Statement of Changes in Net Assets Available for Benefits

<i>Year Ended December 31,</i>	2021
Additions to net assets attributed to:	
Investment income:	
Net appreciation in fair value of investments	\$ 885,462
Interest and dividends	205,395
Total investment income	1,090,857
Interest income on notes receivable from participants	972
Contributions:	
Sponsor - QNEC	447
Participants	2,445,791
Rollovers	975,852
Total contributions	3,422,090
Total additions	4,513,919
Deductions to net assets attributed to:	
Benefits paid to participants	1,104,157
Administrative expenses	4,310
Total deductions	1,108,467
Net change	3,405,452
Net assets available for benefits:	
Beginning of year	4,901,824
End of year	\$ 8,307,276

See accompanying notes to financial statements.

Videoamp 401(k) Plan

Notes to Financial Statements

Note 1: Description of Plan

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

General

The Plan is a defined contribution plan covering all employees of Videoamp, Inc. (the "Company"), except for non-resident aliens and union employees. An employee becomes eligible to participate in the Plan on the first entry date (first day of pay period) following date of hire and attainment of age 18. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions

Each year, participants may contribute up to 100% of pretax annual compensation, as defined in the Plan, up to the annual maximum allowed by the Internal Revenue Service (IRS). Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover contributions). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan also includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 1% of eligible pretax compensation.

The Company can make a discretionary matching contribution equal to a uniform percentage of each tier of a participant's deferrals. This contribution is allocated to each eligible participant. The allocation is made on the last day of the plan year.

The Company may also contribute a discretionary profit sharing contribution as determined annually by the Company. This contribution is allocated to participants who are employed on the last day of the plan year. During the year ended December 31, 2021, there were no matching or profit sharing contributions made to the Plan. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

The Company made a qualified non-elective contribution during the year ended December 31, 2021, to fix an error made in the prior year. These funds are immediately vested for that participant.

Participant Accounts

Each participant's account is credited with (a) participant's contributions, Company's matching contributions, and allocations of the Company's profit sharing contribution and (b) plan earnings (losses). Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Earnings allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Videoamp 401(k) Plan

Notes to Financial Statements

Note 1: Description of Plan (Continued)

Vesting

Participants are vested immediately in their voluntary contributions plus actual earnings thereon. Vesting is also immediate in the Company's discretionary matching and profit sharing contribution portion of their accounts plus actual earnings thereon.

Notes Receivable From Participants

Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. The notes are secured by the balance in the participant's account and bear interest at rates equal to 1% above the prime rate, which is commensurate with local prevailing rates as determined quarterly by the plan administrator. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits

On termination of service due to death, disability, retirement, or for any other reason a participant or beneficiary may elect to receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum amount. In addition, hardship distributions out of the participant's voluntary contributions account are permitted if certain criteria are met.

Plan Amendments

The Plan intends to adopt certain provisions of the Coronavirus Aid, Relief, and Economic and Security Act (CARES Act) that was signed into law on March 27, 2020, which were immediately available, for coronavirus related distributions, suspended participant loan payments and increased loan limits, and waiver of required minimum distributions that are due during 2020. The Plan intends to formally execute the required plan amendments for these provisions by the last day of the plan year beginning on or after January 1, 2022.

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States (GAAP).

Use of Estimates

The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results may differ from these estimates.

Videoamp 401(k) Plan

Notes to Financial Statements

Note 2: Summary of Significant Accounting Policies (Continued)

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2021 and 2020. Delinquent participant notes receivable are recorded as benefit payments on the basis of the terms of the plan document.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment-related expenses are allocated proportionately to plan participants based on their respective account balances and are included in net investment income.

Note 3: Information Prepared and Certified by the Custodians

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Certain information disclosed in the accompanying financial statements and supplemental schedules, including investments held at December 31, 2021 and 2020, and net appreciation in fair value of investments, interest and dividends for the year ended December 31, 2021, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Benefit Trust Company and Fidelity Management Trust Company, the Custodians of the Plan.

Videoamp 401(k) Plan

Notes to Financial Statements

Note 4: Fair Value Measurements

GAAP establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority level. Level 2 inputs consist of observable inputs other than quoted prices for identical assets (Level 1). Level 3 inputs are unobservable and have the lowest priority.

The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 2 inputs are used for investments for which Level 1 inputs were not available. Level 3 inputs would only be used if Level 1 or Level 2 inputs were not available. There are no plan assets requiring the use of Level 2 or Level 3 inputs for the periods presented.

Following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology used as of December 31, 2021 and 2020.

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 U.S. 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.

Self directed brokerage accounts: valued at daily closing price reported for the underlying asset. The brokerage accounts are made up of cash, common stock and mutual funds.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions used to determine fair value of certain financial instruments could result in different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2021 and 2020. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement:

	Assets at Fair Value as of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 8,135,791	\$ -	\$ -	\$ 8,135,791
Self directed brokerage accounts	26,283	-	-	26,283
Total investment assets in the fair value hierarchy	\$ 8,162,074	\$ -	\$ -	\$ 8,162,074

Videoamp 401(k) Plan

Notes to Financial Statements

Note 4: Fair Value Measurements (Continued)

	Assets at Fair Value as of December 31, 2020			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 4,857,178	\$ -	\$ -	\$ 4,857,178
Total investment assets in the fair value hierarchy	\$ 4,857,178	\$ -	\$ -	\$ 4,857,178

Transfers Between Levels

For the years ended December 31, 2021 and 2020, there were no significant transfers between Levels 1 and 2 and no transfers in or out of Level 3.

Note 5: Related-Party Transactions and Party-in-Interest Transactions

Certain plan investments are managed by Benefit Trust Company. Benefit Trust Company is the Custodian, as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred and paid by the Plan for the investment management services and administrative services were \$4,085 for the year ended December 31, 2021.

Certain plan investments are managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the Custodian, as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred and paid by the Plan for the investment management services and administrative services were \$225 for the year ended December 31, 2021.

Note 6: Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

Note 7: Tax Status

The Plan adopted a volume submitter document with an IRS notification letter, which states the prototype plan document is in compliance with the applicable sections of the Internal Revenue Code ("IRC"). The Plan has not been amended since receiving the determination letter; therefore, the plan administrator believes the Plan is designed and being operated in compliance with the applicable requirements of the IRC and has no income subject to unrelated business income tax. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Videoamp 401(k) Plan

Notes to Financial Statements

Note 8: Risks and Uncertainties

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

Beginning in March 2020, the United States economy began suffering adverse effects from the Covid-19 crisis ("CV19 Crisis"). The Sponsor's operations have not been significantly impacted by the CV19 Crisis; however, the Sponsor continues to monitor the situation. Negative impact to the Sponsor's results of operations, cash flows, and financial condition, and the ability for the Sponsor to continue to make contributions to the Plan, cannot be reasonably estimated or determined at this time.

Note 9: Prohibited Transactions

Under DOL Reg. 2510.3-102(b), the Plan is required to remit the employee contributions to the Plan at the earliest date such amounts can be reasonably segregated from the Plan's general assets, but no later than the fifteenth business day of the month following the date the participant contributions are withheld by the Plan. As reported on Schedule H, Line 4a - Schedule of Delinquent Participant Contributions, certain contributions for payrolls during the plan year ended December 31, 2021, totaling \$113,116, were remitted outside the 15-day requirement. This transaction constitutes a prohibited transaction as defined by ERISA.

Note 10: Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2021 and 2020, to the Form 5500:

	2021	2020
Net assets available for benefits per the financial statements	\$ 8,307,276	\$ 4,901,824
Participant contributions receivable	90,414	43,498
Rounding	(1)	-
Net assets per the Form 5500	\$ 8,216,861	\$ 4,858,326

Videoamp 401(k) Plan

Notes to Financial Statements

Note 10: Reconciliation of Financial Statements to Form 5500 (Continued)

The following is a reconciliation of net changes in net assets available for benefits per the financial statements for the year ended December 31, 2021, to the Form 5500:

	2021
Net change in net assets available for benefits per the financial statements	\$ 3,405,452
Participant contributions receivable 2020	43,498
Participant contributions receivable 2021	(90,414)
Rounding	(2)
Net income per the Form 5500	\$ 3,358,534

Note 11: Fidelity Bond

The Plan failed to maintain a fidelity bond for the plan year ended December 31, 2021, as required by ERISA.

Note 12: Subsequent Events

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

Supplemental Information

Videoamp 401(k) Plan

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

EIN #46-5638347 Plan #001

December 31, 2021

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
*	FID BROKERAGE LINK	Self directed brokerage account	**	\$ 26,283
	DFA EMRG MKT CORE EQ	Mutual Fund	**	11,925
	IS S&P 500 IDX K	Mutual Fund	**	112,676
	IS US AGG BD IDX K	Mutual Fund	**	21,919
	IS R2000 SM-CAP K	Mutual Fund	**	234,841
	IS MSCI EAFE INTL K	Mutual Fund	**	62,878
	METWEST TOT RTN BD P	Mutual Fund	**	3,300
	AF EUROPAC GROWTH R6	Mutual Fund	**	19,970
	AF NEW PERSPECT R6	Mutual Fund	**	242,403
	AF GRTH FUND AMER R6	Mutual Fund	**	159,113
	DFA INF PRT SEC PORT	Mutual Fund	**	30,591
	IS R MID-CAP IDX K	Mutual Fund	**	84,799
	FH IS HIGH YLD BD IS	Mutual Fund	**	38,723
*	FID FDM IDX INC INV	Mutual Fund	**	2,001
*	FID FDM IDX 2025 INV	Mutual Fund	**	113,354
*	FID FDM IDX 2030 INV	Mutual Fund	**	452,935
*	FID FDM IDX 2035 INV	Mutual Fund	**	85,971
*	FID FDM IDX 2040 INV	Mutual Fund	**	376,081
*	FID FDM IDX 2045	Mutual Fund	**	725,102
*	FID FDM IDX 2050 INV	Mutual Fund	**	1,293,555
*	FID FDM IDX 2055 INV	Mutual Fund	**	2,321,099
*	FID EMRG MKTS IDX	Mutual Fund	**	10,837
*	FID REAL ESTATE IDX	Mutual Fund	**	62,973
*	FID TOTAL MKT IDX	Mutual Fund	**	404,514
*	FID FDM IDX 2060 INV	Mutual Fund	**	527,810
*	FID LG CAP GR IDX	Mutual Fund	**	235,438
*	FID LG CAP VAL IDX	Mutual Fund	**	367,421
*	FID GOVT MMKT K6	Mutual Fund	**	59,794
*	FID FDM IDX 2065 INV	Mutual Fund	**	73,009
*	INTEREST BEARING CASH	Cash	**	759
Total investments				\$ 8,162,074
Notes receivable from participants		Rates at 4.25% with maturities through 2026	\$0	\$ 54,788

* Denotes party-in-interest.

** Information not required for participant-directed investments.

This schedule has been derived from information certified as complete and accurate by Benefits Trust Company and Fidelity Management Trust Company..

See Independent Auditor's Report.

Videoamp 401(k) Plan

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

EIN #46-5638347 Plan #001

December 31, 2021

	Total that Constitute Nonexempt Prohibited Transactions			
Participant Contributions Transferred Late to Plan	Contributions not corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included: ☐	\$ -	\$ 113,116	\$ -	\$ -

See Independent Auditor's Report.