

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 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>	
A	This return/report is for: ☐ a multiemployer plan ☒ a single-employer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☒ an amended return/report ☐ the final 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 ☐ special extension (enter description) ☐ automatic extension ☐ the DFVC program
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan <u>JINDAL FILMS AMERICAS LLC 401K RETIREMENT PLAN</u>
1b	Three-digit plan number (PN) ▶ <u>001</u>
1c	Effective date of plan <u>10/01/2013</u>
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>JINDAL FILMS AMERICAS LLC</u> <u>411 PEGASUS PARKWAY</u> <u>LAGRANGE, GA 30240</u>
2b	Employer Identification Number (EIN) <u>46-2267668</u>
2c	Plan Sponsor's telephone number <u>405-878-8379</u>
2d	Business code (see instructions) <u>326100</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/17/2022	JENNIFER KINSLOW
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2021)
v. 210624

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	753
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)	535
a(2) Total number of active participants at the end of the plan year		6a(2)	504
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	380
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	884
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	2
f Total. Add lines 6d and 6e		6f	886
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	847
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 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) ☒ <u>1</u> 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 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A Name of plan JINDAL FILMS AMERICAS LLC 401K RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 JINDAL FILMS AMERICAS LLC	D Employer Identification Number (EIN) 46-2267668

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

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

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	ZH9746	886	01/01/2021	12/31/2021

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

(a) Total amount of commissions paid	(b) Total amount of fees paid

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	1705259
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	22387546

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

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

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

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

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

b	Balance at the end of the previous year	7b	1180567
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c	Additions: (1) Contributions deposited during the year	7c(1)	331809	
	(2) Dividends and credits.....	7c(2)		
	(3) Interest credited during the year.....	7c(3)	15082	
	(4) Transferred from separate account.....	7c(4)	268784	
	(5) Other (specify below)	7c(5)	25081	

▶ *

(6) Total additions	7c(6)	640756
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d	Total of balance and additions (add lines 7b and 7c(6))	7d	1821323
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e Deductions:

	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	127004	
	(2) Administration charge made by carrier.....	7e(2)	4366	
	(3) Transferred to separate account.....	7e(3)		
	(4) Other (specify below)	7e(4)	28453	

▶ *

(5) Total deductions	7e(5)	159823
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f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	1661500
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2021
		This Form is Open to Public Inspection.

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan JINDAL FILMS AMERICAS LLC 401K RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 JINDAL FILMS AMERICAS LLC	D Employer Identification Number (EIN) 46-2267668	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
VOYA RETIREMENT INSURANCE & ANNUITY
71-0294708

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

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

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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 64	SERVICE PROVIDER	36629	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

MORNINGSTAR INVESTMENT MANAGEMENT

36-4317381

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26	SERVICE PROVIDER	14474	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 ☐

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)

(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 ☐

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan JINDAL FILMS AMERICAS LLC 401K RETIREMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 JINDAL FILMS AMERICAS LLC	D Employer Identification Number (EIN) 46-2267668	

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

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	904416	877474
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	19950170	22387546
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	1180567	1661500
(15) Other.....	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	22035153	24926520

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	22035153	24926520
---	-----------	----------	----------

Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1122283	
(B) Participants	2a(1)(B)	1903118	
(C) Others (including rollovers).....	2a(1)(C)	636763	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B), (C), and line 2a(2)	2a(3)		3662164
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)	40891	
(F) Other	2b(1)(F)	15082	
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		55973
(2) Dividends: (A) Preferred stock.....	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B), and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		2900459
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		2731
d Total income. Add all income amounts in column (b) and enter total.....	2d		6621327
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	3663172	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		3663172
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		15686
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)	51102	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		51102
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3729960
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		2891367
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: KNAV P. A.

(2) EIN: 20-2751082

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		93729

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan JINDAL FILMS AMERICAS LLC 401K RETIREMENT PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 JINDAL FILMS AMERICAS LLC	D Employer Identification Number (EIN) 46-2267668

Part I	Distributions
--------	---------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 71-0294708 Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
---------	--

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? If the plan is a defined benefit plan, go to line 8.	☐ Yes ☐ No ☐ N/A
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) 2021
v. 201209

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

- 14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14c

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year.....

15a

b The corresponding number for the second preceding plan year

15b

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

16b

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

- 20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation _____

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

KNAV P.A.

Certified Public Accountants
One Lakeside Commons, Suite 850,
990 Hammond Drive NE, Atlanta, GA 30328



America Counts on CPAs

Table of Contents

REPORT OF INDEPENDENT AUDITOR	3
FINANCIAL STATEMENTS	7
<i>Statements of Net Assets Available for Benefits.....</i>	<i>8</i>
<i>Statements of Changes in Net Assets Available for Benefits.....</i>	<i>9</i>
NOTES TO FINANCIAL STATEMENTS.....	10
SUPPLEMENTAL INFORMATION.....	18

Report of Independent Auditor

To,
The Participants and the Plan Administrator,
Jindal Films Americas LLC 401(k) Retirement Plan

Scope and nature of the ERISA Section 103(a)(3)(c) audit of financial statements for the year ended December 31, 2021

We have performed an audit of the financial statements of Jindal Films Americas LLC 401(k) Retirement 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, 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 (“2021 financial statements”).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan’s 2021 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 (“DOL”) 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 DOL’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 on the 2021 financial statements

In our opinion, based on our audit and on the procedures performed as described in the auditor’s responsibilities for the audit of the 2021 financial statements section —

- the amounts and disclosures in the accompanying 2021 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 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).

Basis for opinion on the 2021 financial statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (US GAAS). Our responsibilities under those standards are further described in the auditor’s responsibilities for

the audit of the 2021 financial statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our 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 2021 financial statements

Management is responsible for the preparation and fair presentation of 2021 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 2021 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 2021 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 2021 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 2021 financial statements

Except as described in the scope and nature of the ERISA Section 103(a)(3)(C) audit of financial statements for the year ended December 31, 2021, section of our report, our objectives are to obtain reasonable assurance about whether the 2021 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 US 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 US GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the 2021 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 2021 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 2021 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 2021 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 2021 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 for the year ended December 31, 2021

The supplemental schedules of Schedule H, Part IV, Line 4i – Schedule of assets held as of December 31, 2021, and Schedule H, Part IV, Line 4a – Schedule of delinquent participant contributions for the year ended December 31, 2021 (under supplemental information), are presented for purposes of additional analysis and not a required part of the 2021 financial statements but are supplementary information required by the DOL'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 2021 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 2021 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 financial statements or to the 2021 financial statements themselves, and other additional procedures in accordance with US 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 DOL'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 DOL'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).

Auditors' report on the financial statements for the year ended December 31, 2020

We were engaged to audit the financial statements of the Plan for the year ended December 31, 2020. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated September 20, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the financial statements for the year ended December 31, 2020, and (b) the form and content of the information included in the financial statements for the year ended December 31, 2020, other than that derived from the certified information were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

KNAV P.A.

Atlanta, Georgia.
October 14, 2022

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

Financial Statements

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

Statements of Net Assets Available for Benefits*(Amounts are in United States Dollars, unless otherwise stated)***ASSETS****Investments, at fair value**

	As at December 31, 2021	December 31, 2020
Mutual funds	22,387,546	19,950,170

Fully benefit-responsive investment contracts at contract value:

Fixed income guaranteed option	1,661,500	1,180,567
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Total investments	24,049,046	21,130,737
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Receivables:

Contributions receivable from employer	-	72
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Contributions receivable from participants	-	72
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Notes receivable from participants	877,474	904,416
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Total receivables	877,474	904,560
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Total assets	24,926,520	22,035,297
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Net assets available for benefits	24,926,520	22,035,297
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(See accompanying notes to financial statements)

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

**Statements of Changes in Net Assets
Available for Benefits***(Amounts are in United States Dollars unless otherwise stated)***Additions to net assets attributed to:****Investment income:**

Net appreciation in fair value of investments	2,900,459	2,866,095
Dividend and interest income	15,082	9,775
Other income	2,731	446
Total investment income	2,918,272	2,876,316

Interest income on participants' loan	40,891	57,360
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Contributions:

Participants	1,903,046	1,958,551
Employer	1,122,211	1,235,577
Rollovers	636,763	424,281
Total contributions	3,662,020	3,618,409

Total additions	6,621,183	6,552,085
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Deductions from net assets attributed to:

Benefits paid to participants	3,663,172	4,416,885
Deemed distributions	15,686	-
Contract administrator fees	51,102	38,958
Total deductions	3,729,960	4,455,843

Net increase	2,891,223	2,096,242
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Net assets available for benefits:

Beginning of the year	22,035,297	19,939,055
End of the year	24,926,520	22,035,397

(See accompanying notes to financial statements)

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

Notes to Financial Statements

(All amounts are in United States Dollars, unless otherwise stated)

NOTE 1: DESCRIPTION OF PLAN

The following description of the Jindal Films Americas LLC 401(k) Retirement Plan (“the Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan, effective September 01, 2013, amended January 01, 2020, covering all employees of Jindal Films Americas LLC (“the Company/ Plan Sponsor/ Employer”). The employees are permitted to enter the Plan immediately on joining irrespective of any age or service requirements and can begin to contribute elective deferrals on the date the eligibility requirement is satisfied. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974.

Contributions

The Plan includes a provision under Internal Revenue Code (“IRC”) Section 401(k) whereby participants may make pre-tax contributions or Roth 401(k) deferrals by reducing their annual compensation by a specific percentage amount up to 50%, subject to limitations under the IRC. Participants aged fifty and older are also allowed to make catch-up contributions. Annual participant contribution amounts are limited to \$19,500 of salary deferrals for the years ended December 31, 2021, and December 31, 2020 (\$26,000 for 2021 and 2020, for participants aged 50 years and over). Participant contributions received during the years ended December 31, 2021, and December 31, 2020, amounted to \$1,903,046 and \$1,958,551, respectively.

The Company has an option to make discretionary matching contributions to the Plan equal to a 100% of the elective deferrals made by each participant per payroll period to the Plan. The matching contribution made on behalf of any Participant for any Plan year will not exceed 4% of a participant’s compensation per payroll period. The Company may make a discretionary profit-sharing contribution. No profit-sharing contributions were made during the years ended December 31, 2021, and December 31, 2020. The Company also provides for safe harbor matching contributions once a participant has met the eligibility requirements. The Company will contribute 100% of employee deferrals up to 4% of Plan compensation. The safe harbor matching contributions will be subject to limitations under the Internal Revenue Code (“IRC”). The employer contributions during the years ended December 31, 2021, and December 31, 2020, amounted to \$1,122,211 and \$1,235,577, respectively.

Participants may deposit rollover contributions from another qualified plan except for in-Plan Roth rollover contributions. Rollover contributions are placed in the participant’s account and are subject to the rules for investment established by the Plan administrator. During the years ended December 31, 2021, and December 31, 2020, rollover contributions amounted to \$636,763 and \$424,281, respectively.

Administration

The Company serves as the Plan administrator. The Plan administrator has the responsibility to administer the Plan for the exclusive benefit of the participants and their beneficiaries. These duties include, but are not limited to, establishing procedures, maintaining records, interpreting provisions of the Plan and making determinations regarding questions, which may affect eligibility for benefits. The Company has engaged a third-party administrator to assist in the administration of the Plan.

Voya Institutional Trust Company, served as the trustee of the Plan for the years ended December 31, 2021, and December 31, 2020. All amounts contributed to the Plan are held by the Plan trustee in a qualified trust.

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

The trustee is responsible for the safekeeping of the trust funds and must fulfill all trustee duties in a prudent manner and in the best interest of the beneficiaries. The trust established on behalf of the Plan will be the funding medium used for the accumulation of assets from which Plan benefits will be distributed. Voya Retirement Insurance and Annuity Company, serves as the contract holder of the Plan pursuant to the Plan agreement. The contract holder receives all contributions made under the Plan, holds Plan assets and pays benefits to participants as directed by the Plan sponsor.

Plan expenses

The administrative expenses comprise:

	Year ended	
	December 31, 2021	December 31, 2020
Contract administrator fees	51,102	38,958
Total	51,102	38,958

Participant accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's matching and discretionary contributions and (b) Plan earnings. Participants are charged with withdrawals and an allocation of Plan losses and administrative fees. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are fully vested with respect to their contribution from their salary deferrals, rollover contributions, safe harbor contributions, employer matching contributions and profit-sharing contributions.

Participants, however, will be fully vested if the employment is terminated on account of the participant's death, or if the participant terminates employment as a result of total and permanent disability. Any portion of a participant's account balance attributable to rollover contributions from other qualified plan contributions is 100% vested at the time of contribution and not subject to forfeiture.

Investment options

Participants can make participant-directed allocations of their accounts among various investment options offered by the Plan including mutual funds, pooled separate accounts and a fixed account with Voya Retirement Insurance and Annuity Company. Participants may change their investment options at any time.

Notes receivable from participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Loan terms are for a period not exceeding five years, unless for the purchase of a primary residence in which case the loan repayment period may extend beyond five years from the date of the loan, but the extended period shall be consistent with commercial home loan practices. Participants are permitted to have a maximum of one loan outstanding at any given time. The notes are secured by the balance in the participant's account and bear interest at rates ranging from 4.25% to 6.50%, which are commensurate with local prevailing rates. Principal and interest is paid ratably through monthly payroll deductions.

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

Benefit payments

A participant is entitled to receive a lump-sum distribution equal to the vested value of his or her account upon attainment of age 65 (or normal retirement age, if earlier), termination of service, disability, or death. Participants who experience proven financial hardship may request a withdrawal limited to all or any portion of the participant's deferral contributions account.

Participants withdrawing from the Plan due to termination of employment, other than due to retirement, disability or death, may receive the value of their vested account by transfer to another qualified plan or individual retirement account or through a lump sum distribution. Vested account balances amounting to less than or equal to \$5,000 are automatically distributed without participant consent.

Distributions from the Plan are normally subject to income taxes and in certain circumstances may also be subject to IRS penalties, unless the distribution is transferred to another qualified plan or individual retirement account.

Forfeitures

Participants who terminate employment before they are fully vested forfeit all rights to any non-vested portion of their account. Forfeitures of terminated employees' non-vested accounts are used to reduce employers' matching contributions, as defined in the Plan agreement. As of December 31, 2021, and December 31, 2020, forfeited non-vested accounts totaled \$12,439 and \$13,031, respectively. Forfeitures of terminated employees' non-vested accounts totaled \$333 during the year 2021 and \$31 during the year 2020. Forfeitures amounting to \$938 and \$750 were utilized to pay plan expenses during the years ended December 31, 2021, and December 31, 2020, respectively.

NOTE 2: SUMMARY OF ACCOUNTING POLICIES

Basis of accounting

The financial statements of the Plan are prepared using the accrual method of accounting. Investments held by the Plan are reported at fair value, except for fully benefit-responsive investment contracts.

Use of estimates in financial statements

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

Risks and uncertainties

The Plan provided for various investment options in mutual funds and a fully benefit-responsive investment contract. The Plan's exposure to credit losses in the event of non-performance of investments is limited to the carrying value of such investments. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risk. Net appreciation in the fair value of investments during the years ended December 31, 2021, and December 31, 2020, totaled \$2,900,460 and \$2,866,095, respectively. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits, participant account balances and the statement of changes in net assets available for benefits.

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

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 charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2021, and December 31, 2020, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the Plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document. During the years ended December 31, 2021, and December 31, 2020, the Plan considered \$15,686 and \$NIL, respectively as deemed distributions.

Investment valuation and income recognition

Investments in mutual funds and fully benefit-responsive investment contract are valued at quoted market prices or contract value, wherever applicable as provided by the trustee. Net appreciation in the fair value of mutual funds and fully benefit-responsive investment contract represents the change in fair value or contract value wherever applicable, during the year, including realized and unrealized gains and losses. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note 5 for discussion of fair value measurements.

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

Basis of fair value measurements

Level 1: Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.

Level 2: Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable either directly or indirectly;

Level 3: Prices or valuations that require inputs that are both significant to the fair value measurements, and unobservable.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurements.

The Company evaluates its financial assets and liabilities subject to fair value measurements on a recurring basis to determine the appropriate level of classification as of each reporting period.

The following is a description of the valuation methods used for Plan assets measured at fair value at December 31, 2021, and December 31, 2020. There were no changes in the methods used at December 31, 2021 and December 31, 2020:

Mutual funds: Valued at the net asset value (NAV) of shares held by the Plan at year-end, quoted in an active market.

Fixed income guaranteed option: The fair value of participation units held in the Voya Fixed Account, this fully benefit responsive option is based on contract value, while the impact of market fluctuations on investor account balances is smoothed via periodic adjustments to the crediting rate as reported by the manager of the fixed income guaranteed option, Voya Retirement Insurance and Annuity Company, and as supported by the unit prices of actual purchase and sale transactions occurring as of or close to the financial statement date. The fixed income guaranteed option invests entirely in fixed income instruments, which consist of stable value contracts.

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

The fixed income guaranteed option provides for daily redemptions by the Plan at reported contract value, with no advance notice requirements.

NOTE 3: INFORMATION CERTIFIED BY TRUSTEE (UNAUDITED)

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by the trustee, except for comparing such information certified by the trustee to information included in the Plan's financial statements for the years ended December 31, 2021, and December 31, 2020, and supplemental schedules as of and for the year ended December 31, 2021:

	As at	
	December 31, 2021	December 31, 2020
Investments, at fair value		
Mutual funds	22,387,546	19,950,170
Fully benefit-responsive investment contracts at contract value:		
Fixed income guaranteed option	1,661,500	1,180,567
Investments as certified by trustee (unaudited)	24,049,046	21,130,737
Transactions during the year		
Net appreciation in fair value of investments	2,900,459	2,866,095
Dividend and interest income	15,082	9,775

NOTE 4: INVESTMENTS

A schedule of the fair value or contract value, wherever applicable, of individual investments that comprised 5% or more of the Plan's net assets available for benefits at December 31, 2021 and December 31, 2020 is as follows:

Fund name	2021		2020	
	Amount \$	%	Amount \$	%
Fidelity 500 Index Fund	3,311,528	13	3,124,522	14%
Vanguard Target Retirement 2030 Fund	2,376,217	10%	2,014,963	09
Vanguard Target Retirement 2035 Fund	1,907,137	08	1,573,291	07
Voya Fixed Account	1,661,500	07	1,180,567	05
Voya Intermediate Fund R6	1,563,625	06	1,522,447	07
Vanguard Target Retirement 2025 Fund	1,465,494	06	1,298,519	06
T Rowe Pr Blue Chip Growth Fnd I	1,325,754	05	1,411,686	06
American Funds EuroPacific Growth	*	*	1,056,662	05

* Value as at reporting date does not equal or exceed 5% of net assets.

During the year ended December 31, 2021, and December 31, 2020, the Plan's investments (including gains and losses of investments bought, sold, and held during the year) appreciated in value as follows:

	2021	2020
Net appreciation in fair value of investments	2,900,459	2,866,095
Dividend and interest income	15,082	9,775

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

NOTE 5: FAIR VALUE MEASUREMENTS

The following tables present by level, within the fair value hierarchy, the Plan investment assets at fair value, as of December 31, 2021, and December 31, 2020. As required by Accounting Standard Codification (“ASC”) Topic 820, *Fair Value Measurements and Disclosures*, investments assets are classified in their entirety based upon the lowest level of input that is significant to the fair value measurement.

Description	Amount \$	<u>December 31, 2021</u>			
		Quoted in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Others*
Mutual funds	22,387,546	22,387,546	-	-	-
Fully benefit- responsive investment contract at contract value	1,661,500	-	-	-	1,661,500
Total investments	24,049,046	22,387,546	-	-	1,661,500

*Assets measured at contract value and therefore excluded from the fair value hierarchy.

Description	Amount \$	<u>December 31, 2020</u>			
		Quoted in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Others*
Mutual funds	19,950,170	19,950,170	-	-	-
Fully benefit- responsive investment contract at contract value	1,180,567	-	-	-	1,180,567
Total investments	21,130,737	19,950,170	-	-	1,180,567

*Assets measured at contract value and therefore excluded from the fair value hierarchy.

NOTE 6: INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Voya Fixed Account is a fully benefit-responsive investment contract. After adoption of Accounting Standard Update (“ASU”) 2015-12, investment contracts held by a defined contribution plan are reported at contract value. Contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

Contributions to Voya Retirement Insurance and Annuity Company (“VRIAC”) under this contract are maintained in a general account that is credited with earnings on the underlying investment and charged for participant withdrawals and administrative expenses. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all, or a portion, of their investment at contract value. There are no reserves against contract value for credit risk. The crediting interest rate is determined on a monthly basis by an actuarial formula, as designated by VRIAC. The crediting interest rate is subject to a guaranteed minimum floor, as defined on an annual basis by VRIAC. Dividend and interest income from the Voya Fixed Account was \$15,082 and \$9,775 for the year ended December 31, 2021, and December 31, 2020, respectively.

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spinoff of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the Trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator does not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The guaranteed investment contract does not permit VRIAC to terminate the agreement prior to the scheduled maturity date.

NOTE 7: RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	2021	2020
Net assets available for benefits as per financial statements	24,926,520	22,035,297
Less: Employer contribution receivable	-	(72)
Less: Participants' contribution receivable	-	(72)
Net assets available for benefits as per schedule H, form 5500	24,926,520	22,035,153

The following is a reconciliation of the statement of changes in net assets available for benefits per the accompanying financial statements to the form 5500 for the years ended December 31, 2021, and December 31, 2020:

	2021	2020
Net increase in net assets available for benefits per the financial statements	2,891,223	2,096,242
Change in contributions receivable	144	71,035
Net increase as per schedule H, form 5500	2,891,367	2,167,277

NOTE 8: INCOME TAX STATUS

The Plan sponsor entered into a non-standardized adoption agreement of *Voya Retirement Insurance and Annuity Company* ("the prototype plan"). The prototype plan received a favorable opinion letter from the Internal Revenue Service ("IRS") on *September 01, 2014*, which stated that the prototype plan and related trust were designed in accordance with applicable sections of the IRC. The Plan has been amended since the latest determination letter. It is the opinion of the Plan trustee and the Plan's attorney that the Plan is in compliance with all applicable laws and regulations.

U.S. generally accepted accounting principles require Plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to 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, 2021, and December 31, 2020, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 9: PARTY-IN-INTEREST TRANSACTIONS

Voya Institutional Trust Company and Voya Retirement Insurance and Annuity Company, serve as the trustee

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

and the contract holder of the Plan, respectively. The trustee and the contract holder have performed services for and sold products to and managed and maintained certain investments of the Plan for which fees are paid by the Plan. The Company serves as a Plan administrator and also provides certain accounting and investment management services to the Plan for which no fees are charged. Party-in-interest transactions also include loans made to participants.

Such transactions, while considered party-in-interest transactions under ERISA, are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

NOTE 10: PLAN TERMINATION

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

NOTE 11: DELINQUENT CONTRIBUTIONS

In 2021, 2020 and 2019 employee withholdings totaling \$13,369, \$NIL and \$80,360, respectively, were not remitted to the Plan on a timely basis due to unintentional delays. The Company is in the process of calculating and remitting the lost earnings during Plan year 2022, on delinquent contributions amounting to \$93,729 using the Department of Labor ("DOL") guidelines for late deposits.

NOTE 12: IMPACT OF COVID-19

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) emerged globally. Global financial markets have experienced significant volatility resulting from the spread of COVID-19. The extent of the impact of COVID-19 on the Plan's net assets available for benefits, contributions and benefit obligations will depend on future developments, including the duration and continued spread of the outbreak.

NOTE 13: CARES ACT PROVISIONS

On March 27, 2020, Congress passed the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The CARES Act provided temporary relief for retirement plan sponsors and their participants with respect to employer contributions, distributions, and participant loans. The provisions of the CARES Act may be effective and operationalized immediately, prior to amending the plan document.

Plan management has adopted certain relief provisions included in the CARES Act; however, its future effects on the Plan's net assets available for benefits and changes in net assets available for benefits are uncertain. The Plan will formally be amended by the end of the 2022 plan year.

NOTE 14: SUBSEQUENT EVENTS

The Plan evaluated all events and transactions that occurred after December 31, 2021, through the date the financial statements were available to be issued. Based on the evaluation, the Plan is not aware of any events or transactions that would require recognition or disclosure in the financial statements.

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

Supplemental Information

Plan sponsor: Jindal Films Americas LLC

EIN: 46-2267668

Plan number: 001

- Schedule H, Part IV, Line 4i - Schedule of assets held as of December 31, 2021**

Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Amount (\$)
Fidelity 500 Index fund	Mutual funds	3,311,528
Vanguard Institutional Target Retirement 2030	Mutual funds	2,376,217
Vanguard Institutional Target Retirement 2035	Mutual funds	1,907,137
Voya Fixed Account*	Fixed income guaranteed option	1,661,500
Voya Intermediate Fund R6*	Mutual funds	1,563,625
Vanguard Institutional Target Retirement 2025	Mutual funds	1,465,494
T. Rowe Price Blue Chip Growth Fund	Mutual funds	1,325,754
Fidelity Mid Cap Index Fund	Mutual funds	1,155,431
American Funds EuroPacific Growth	Mutual funds	1,084,218
American Funds Washington Mutual Investors	Mutual funds	947,520
Victory Sycamore Established Value R6	Mutual funds	787,339
Fidelity Small Cap Index Fund	Mutual funds	732,268
Vanguard Institutional Target Retirement 2050	Mutual funds	712,076
Fidelity Total International Index fund	Mutual funds	630,920
Fidelity US Bond Index Fund	Mutual funds	602,291
Vanguard Institutional Target Retirement 2045	Mutual funds	583,612
Vanguard Institutional Target Retirement 2055	Mutual funds	583,147
Clear Bridge Small Cap Growth	Mutual funds	512,882
Vanguard Institutional Target Retirement 2060	Mutual funds	511,152
Vanguard Institutional Target Retirement 2040	Mutual funds	484,792
Vanguard Institutional Target Retirement 2020	Mutual funds	473,893
Harbor small Cap Value Fund Retirement	Mutual funds	191,262
Vanguard Institutional Target Retirement 2015	Mutual funds	179,874
MFS Mid Cap Growth Fund R6	Mutual funds	166,087
Vanguard Institutional Target Retirement 2065	Mutual funds	70,020
Vanguard Institutional Target Retirement Inc	Mutual funds	16,569
Voya Government Money Market Fund*	Mutual funds	12,438
Total investments		24,049,046

Notes receivable from participants*

Loan notes	Interest rates ranging from 4.25% to 6.50%, with various maturities	877,474
------------	---	---------

*Party in interest as defined by ERISA

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

**Other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because there is no information to report.

The above information is certified by the trustee, to be complete and accurate to the best of its knowledge.

See Report of Independent Auditor.

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

Supplemental Information

Plan sponsor: Jindal Films Americas LLC

EIN: 46-2267668

Plan number: 001

- Schedule H, Line 4a – Schedule of delinquent participant contributions for the year ended December 31, 2021*

Participant contributions transferred late to the Plan**	Total that constitute non-exempt prohibited transactions			Total fully corrected under VFCP and PTE*** 2002-51
	Contributions not corrected	Contributions corrected outside VFCP	Contributions pending correction in VFCP	
\$93,729	\$93,729	-	-	-

**Refer note 11.

*Other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because there is no information to report.

***VFCP – Voluntary Fiduciary Correction Program

***PTE – Prohibited Transaction Exemption

Attachment to 2021 Form 5500
Schedule H, line 4i - Schedule of Assets
(Held at End of Year)
JINDAL FILMS AMERICAS LLC 401(K) RETIREMENT
PLAN
EIN#46-2267668
Plan#001
As Of December 31, 2021

(a) (b) Identity of issue, borrower, lessor or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity date	(d) Cost	(e) Current Value
American Funds EuroPacific R6	Registered Investment Company		\$1,084,218
American Funds Wash Mtual R6	Registered Investment Company		\$947,520
ClrBrg SmCp Grw Fd IS	Registered Investment Company		\$512,882
Fid US Bd Id Fd	Registered Investment Company		\$602,291
Fidelity 500 Index Fund	Registered Investment Company		\$3,311,528
Fidelity Mid Cap Idx Fd	Registered Investment Company		\$1,155,431
Fidelity Sm Cp Ind Fd	Registered Investment Company		\$732,269
Fidelity Tot Intl Idx Fund	Registered Investment Company		\$630,920
Harbor Small Cap Value Fnd Ret	Registered Investment Company		\$191,262
MFS Mid Cap Growth Fd R6	Registered Investment Company		\$166,087
TRwPr Blue Chip Growth Fnd I	Registered Investment Company		\$1,325,754
Vangrd Instit Tgt Ret 2015 Ins	Registered Investment Company		\$179,874
Vangrd Instit Tgt Ret 2020 Ins	Registered Investment Company		\$473,893
Vangrd Instit Tgt Ret 2025 Ins	Registered Investment Company		\$1,465,494
Vangrd Instit Tgt Ret 2030 Ins	Registered Investment Company		\$2,376,217
Vangrd Instit Tgt Ret 2035 Ins	Registered Investment Company		\$1,907,137
Vangrd Instit Tgt Ret 2040 Ins	Registered Investment Company		\$484,792
Vangrd Instit Tgt Ret 2045 Ins	Registered Investment Company		\$583,612
Vangrd Instit Tgt Ret 2050 Ins	Registered Investment Company		\$712,076
Vangrd Instit Tgt Ret 2055 Ins	Registered Investment Company		\$583,147
Vangrd Instit Tgt Ret 2060 Ins	Registered Investment Company		\$511,152
Vangrd Instit Tgt Ret 2065 Ins	Registered Investment Company		\$70,021
Vangrd Instit Tgt Ret Inc Ins	Registered Investment Company		\$16,570
Victory Sycmr Est VI Fd R6	Registered Investment Company		\$787,339
* Voya Fixed Account 4633	Insurance Company General Account		\$1,661,500
* Voya Gv Mny Mkt F A (Hld Acct)	Registered Investment Company		\$12,439
* Voya Intermediate Bond Fund R6	Registered Investment Company		\$1,563,624
	Participant Loan Rates 4.25%-6.50%		\$877,474
TOTAL			\$24,926,520

* denotes party-in-interest

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

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

KNAV P.A.

Certified Public Accountants
One Lakeside Commons, Suite 850,
990 Hammond Drive NE, Atlanta, GA 30328



America Counts on CPAs

Table of Contents

REPORT OF INDEPENDENT AUDITOR	3
FINANCIAL STATEMENTS	7
<i>Statements of Net Assets Available for Benefits.....</i>	<i>8</i>
<i>Statements of Changes in Net Assets Available for Benefits.....</i>	<i>9</i>
NOTES TO FINANCIAL STATEMENTS.....	10
SUPPLEMENTAL INFORMATION.....	18

Report of Independent Auditor

To,
The Participants and the Plan Administrator,
Jindal Films Americas LLC 401(k) Retirement Plan

Scope and nature of the ERISA Section 103(a)(3)(c) audit of financial statements for the year ended December 31, 2021

We have performed an audit of the financial statements of Jindal Films Americas LLC 401(k) Retirement 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, 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 (“2021 financial statements”).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan’s 2021 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 (“DOL”) 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 DOL’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 on the 2021 financial statements

In our opinion, based on our audit and on the procedures performed as described in the auditor’s responsibilities for the audit of the 2021 financial statements section —

- the amounts and disclosures in the accompanying 2021 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 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).

Basis for opinion on the 2021 financial statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (US GAAS). Our responsibilities under those standards are further described in the auditor’s responsibilities for

the audit of the 2021 financial statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our 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 2021 financial statements

Management is responsible for the preparation and fair presentation of 2021 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 2021 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 2021 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 2021 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 2021 financial statements

Except as described in the scope and nature of the ERISA Section 103(a)(3)(C) audit of financial statements for the year ended December 31, 2021, section of our report, our objectives are to obtain reasonable assurance about whether the 2021 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 US 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 US GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the 2021 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 2021 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 2021 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 2021 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 2021 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 for the year ended December 31, 2021

The supplemental schedules of Schedule H, Part IV, Line 4i – Schedule of assets held as of December 31, 2021, and Schedule H, Part IV, Line 4a – Schedule of delinquent participant contributions for the year ended December 31, 2021 (under supplemental information), are presented for purposes of additional analysis and not a required part of the 2021 financial statements but are supplementary information required by the DOL'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 2021 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 2021 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 financial statements or to the 2021 financial statements themselves, and other additional procedures in accordance with US 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 DOL'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 DOL'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).

Auditors' report on the financial statements for the year ended December 31, 2020

We were engaged to audit the financial statements of the Plan for the year ended December 31, 2020. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated September 20, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the financial statements for the year ended December 31, 2020, and (b) the form and content of the information included in the financial statements for the year ended December 31, 2020, other than that derived from the certified information were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

KNAV P.A.

Atlanta, Georgia.
October 14, 2022

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

Financial Statements

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

Statements of Net Assets Available for Benefits*(Amounts are in United States Dollars, unless otherwise stated)***ASSETS****Investments, at fair value**

Mutual funds	22,387,546	19,950,170
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Fully benefit-responsive investment contracts at contract value:

Fixed income guaranteed option	1,661,500	1,180,567
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Total investments	24,049,046	21,130,737
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Receivables:

Contributions receivable from employer	-	72
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Contributions receivable from participants	-	72
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Notes receivable from participants	877,474	904,416
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Total receivables	877,474	904,560
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Total assets	24,926,520	22,035,297
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Net assets available for benefits	24,926,520	22,035,297
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(See accompanying notes to financial statements)

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

**Statements of Changes in Net Assets
Available for Benefits***(Amounts are in United States Dollars unless otherwise stated)***Additions to net assets attributed to:****Investment income:**

Net appreciation in fair value of investments	2,900,459	2,866,095
Dividend and interest income	15,082	9,775
Other income	2,731	446
Total investment income	2,918,272	2,876,316

Interest income on participants' loan	40,891	57,360
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Contributions:

Participants	1,903,046	1,958,551
Employer	1,122,211	1,235,577
Rollovers	636,763	424,281
Total contributions	3,662,020	3,618,409

Total additions	6,621,183	6,552,085
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Deductions from net assets attributed to:

Benefits paid to participants	3,663,172	4,416,885
Deemed distributions	15,686	-
Contract administrator fees	51,102	38,958
Total deductions	3,729,960	4,455,843

Net increase	2,891,223	2,096,242
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Net assets available for benefits:

Beginning of the year	22,035,297	19,939,055
End of the year	24,926,520	22,035,397

(See accompanying notes to financial statements)

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

Notes to Financial Statements

(All amounts are in United States Dollars, unless otherwise stated)

NOTE 1: DESCRIPTION OF PLAN

The following description of the Jindal Films Americas LLC 401(k) Retirement Plan (“the Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan, effective September 01, 2013, amended January 01, 2020, covering all employees of Jindal Films Americas LLC (“the Company/ Plan Sponsor/ Employer”). The employees are permitted to enter the Plan immediately on joining irrespective of any age or service requirements and can begin to contribute elective deferrals on the date the eligibility requirement is satisfied. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974.

Contributions

The Plan includes a provision under Internal Revenue Code (“IRC”) Section 401(k) whereby participants may make pre-tax contributions or Roth 401(k) deferrals by reducing their annual compensation by a specific percentage amount up to 50%, subject to limitations under the IRC. Participants aged fifty and older are also allowed to make catch-up contributions. Annual participant contribution amounts are limited to \$19,500 of salary deferrals for the years ended December 31, 2021, and December 31, 2020 (\$26,000 for 2021 and 2020, for participants aged 50 years and over). Participant contributions received during the years ended December 31, 2021, and December 31, 2020, amounted to \$1,903,046 and \$1,958,551, respectively.

The Company has an option to make discretionary matching contributions to the Plan equal to a 100% of the elective deferrals made by each participant per payroll period to the Plan. The matching contribution made on behalf of any Participant for any Plan year will not exceed 4% of a participant’s compensation per payroll period. The Company may make a discretionary profit-sharing contribution. No profit-sharing contributions were made during the years ended December 31, 2021, and December 31, 2020. The Company also provides for safe harbor matching contributions once a participant has met the eligibility requirements. The Company will contribute 100% of employee deferrals up to 4% of Plan compensation. The safe harbor matching contributions will be subject to limitations under the Internal Revenue Code (“IRC”). The employer contributions during the years ended December 31, 2021, and December 31, 2020, amounted to \$1,122,211 and \$1,235,577, respectively.

Participants may deposit rollover contributions from another qualified plan except for in-Plan Roth rollover contributions. Rollover contributions are placed in the participant’s account and are subject to the rules for investment established by the Plan administrator. During the years ended December 31, 2021, and December 31, 2020, rollover contributions amounted to \$636,763 and \$424,281, respectively.

Administration

The Company serves as the Plan administrator. The Plan administrator has the responsibility to administer the Plan for the exclusive benefit of the participants and their beneficiaries. These duties include, but are not limited to, establishing procedures, maintaining records, interpreting provisions of the Plan and making determinations regarding questions, which may affect eligibility for benefits. The Company has engaged a third-party administrator to assist in the administration of the Plan.

Voya Institutional Trust Company, served as the trustee of the Plan for the years ended December 31, 2021, and December 31, 2020. All amounts contributed to the Plan are held by the Plan trustee in a qualified trust.

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

The trustee is responsible for the safekeeping of the trust funds and must fulfill all trustee duties in a prudent manner and in the best interest of the beneficiaries. The trust established on behalf of the Plan will be the funding medium used for the accumulation of assets from which Plan benefits will be distributed. Voya Retirement Insurance and Annuity Company, serves as the contract holder of the Plan pursuant to the Plan agreement. The contract holder receives all contributions made under the Plan, holds Plan assets and pays benefits to participants as directed by the Plan sponsor.

Plan expenses

The administrative expenses comprise:

	Year ended	
	December 31, 2021	December 31, 2020
Contract administrator fees	51,102	38,958
Total	51,102	38,958

Participant accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's matching and discretionary contributions and (b) Plan earnings. Participants are charged with withdrawals and an allocation of Plan losses and administrative fees. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are fully vested with respect to their contribution from their salary deferrals, rollover contributions, safe harbor contributions, employer matching contributions and profit-sharing contributions.

Participants, however, will be fully vested if the employment is terminated on account of the participant's death, or if the participant terminates employment as a result of total and permanent disability. Any portion of a participant's account balance attributable to rollover contributions from other qualified plan contributions is 100% vested at the time of contribution and not subject to forfeiture.

Investment options

Participants can make participant-directed allocations of their accounts among various investment options offered by the Plan including mutual funds, pooled separate accounts and a fixed account with Voya Retirement Insurance and Annuity Company. Participants may change their investment options at any time.

Notes receivable from participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Loan terms are for a period not exceeding five years, unless for the purchase of a primary residence in which case the loan repayment period may extend beyond five years from the date of the loan, but the extended period shall be consistent with commercial home loan practices. Participants are permitted to have a maximum of one loan outstanding at any given time. The notes are secured by the balance in the participant's account and bear interest at rates ranging from 4.25% to 6.50%, which are commensurate with local prevailing rates. Principal and interest is paid ratably through monthly payroll deductions.

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

Benefit payments

A participant is entitled to receive a lump-sum distribution equal to the vested value of his or her account upon attainment of age 65 (or normal retirement age, if earlier), termination of service, disability, or death. Participants who experience proven financial hardship may request a withdrawal limited to all or any portion of the participant's deferral contributions account.

Participants withdrawing from the Plan due to termination of employment, other than due to retirement, disability or death, may receive the value of their vested account by transfer to another qualified plan or individual retirement account or through a lump sum distribution. Vested account balances amounting to less than or equal to \$5,000 are automatically distributed without participant consent.

Distributions from the Plan are normally subject to income taxes and in certain circumstances may also be subject to IRS penalties, unless the distribution is transferred to another qualified plan or individual retirement account.

Forfeitures

Participants who terminate employment before they are fully vested forfeit all rights to any non-vested portion of their account. Forfeitures of terminated employees' non-vested accounts are used to reduce employers' matching contributions, as defined in the Plan agreement. As of December 31, 2021, and December 31, 2020, forfeited non-vested accounts totaled \$12,439 and \$13,031, respectively. Forfeitures of terminated employees' non-vested accounts totaled \$333 during the year 2021 and \$31 during the year 2020. Forfeitures amounting to \$938 and \$750 were utilized to pay plan expenses during the years ended December 31, 2021, and December 31, 2020, respectively.

NOTE 2: SUMMARY OF ACCOUNTING POLICIES

Basis of accounting

The financial statements of the Plan are prepared using the accrual method of accounting. Investments held by the Plan are reported at fair value, except for fully benefit-responsive investment contracts.

Use of estimates in financial statements

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

Risks and uncertainties

The Plan provided for various investment options in mutual funds and a fully benefit-responsive investment contract. The Plan's exposure to credit losses in the event of non-performance of investments is limited to the carrying value of such investments. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risk. Net appreciation in the fair value of investments during the years ended December 31, 2021, and December 31, 2020, totaled \$2,900,460 and \$2,866,095, respectively. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits, participant account balances and the statement of changes in net assets available for benefits.

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

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 charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2021, and December 31, 2020, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the Plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document. During the years ended December 31, 2021, and December 31, 2020, the Plan considered \$15,686 and \$NIL, respectively as deemed distributions.

Investment valuation and income recognition

Investments in mutual funds and fully benefit-responsive investment contract are valued at quoted market prices or contract value, wherever applicable as provided by the trustee. Net appreciation in the fair value of mutual funds and fully benefit-responsive investment contract represents the change in fair value or contract value wherever applicable, during the year, including realized and unrealized gains and losses. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note 5 for discussion of fair value measurements.

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

Basis of fair value measurements

Level 1: Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.

Level 2: Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable either directly or indirectly;

Level 3: Prices or valuations that require inputs that are both significant to the fair value measurements, and unobservable.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurements.

The Company evaluates its financial assets and liabilities subject to fair value measurements on a recurring basis to determine the appropriate level of classification as of each reporting period.

The following is a description of the valuation methods used for Plan assets measured at fair value at December 31, 2021, and December 31, 2020. There were no changes in the methods used at December 31, 2021 and December 31, 2020:

Mutual funds: Valued at the net asset value (NAV) of shares held by the Plan at year-end, quoted in an active market.

Fixed income guaranteed option: The fair value of participation units held in the Voya Fixed Account, this fully benefit responsive option is based on contract value, while the impact of market fluctuations on investor account balances is smoothed via periodic adjustments to the crediting rate as reported by the manager of the fixed income guaranteed option, Voya Retirement Insurance and Annuity Company, and as supported by the unit prices of actual purchase and sale transactions occurring as of or close to the financial statement date. The fixed income guaranteed option invests entirely in fixed income instruments, which consist of stable value contracts.

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

The fixed income guaranteed option provides for daily redemptions by the Plan at reported contract value, with no advance notice requirements.

NOTE 3: INFORMATION CERTIFIED BY TRUSTEE (UNAUDITED)

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by the trustee, except for comparing such information certified by the trustee to information included in the Plan's financial statements for the years ended December 31, 2021, and December 31, 2020, and supplemental schedules as of and for the year ended December 31, 2021:

	As at	
	December 31, 2021	December 31, 2020
Investments, at fair value		
Mutual funds	22,387,546	19,950,170
Fully benefit-responsive investment contracts at contract value:		
Fixed income guaranteed option	1,661,500	1,180,567
Investments as certified by trustee (unaudited)	24,049,046	21,130,737
Transactions during the year		
Net appreciation in fair value of investments	2,900,459	2,866,095
Dividend and interest income	15,082	9,775

NOTE 4: INVESTMENTS

A schedule of the fair value or contract value, wherever applicable, of individual investments that comprised 5% or more of the Plan's net assets available for benefits at December 31, 2021 and December 31, 2020 is as follows:

Fund name	2021		2020	
	Amount \$	%	Amount \$	%
Fidelity 500 Index Fund	3,311,528	13	3,124,522	14%
Vanguard Target Retirement 2030 Fund	2,376,217	10%	2,014,963	09
Vanguard Target Retirement 2035 Fund	1,907,137	08	1,573,291	07
Voya Fixed Account	1,661,500	07	1,180,567	05
Voya Intermediate Fund R6	1,563,625	06	1,522,447	07
Vanguard Target Retirement 2025 Fund	1,465,494	06	1,298,519	06
T Rowe Pr Blue Chip Growth Fnd I	1,325,754	05	1,411,686	06
American Funds EuroPacific Growth	*	*	1,056,662	05

* Value as at reporting date does not equal or exceed 5% of net assets.

During the year ended December 31, 2021, and December 31, 2020, the Plan's investments (including gains and losses of investments bought, sold, and held during the year) appreciated in value as follows:

	2021	2020
Net appreciation in fair value of investments	2,900,459	2,866,095
Dividend and interest income	15,082	9,775

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

NOTE 5: FAIR VALUE MEASUREMENTS

The following tables present by level, within the fair value hierarchy, the Plan investment assets at fair value, as of December 31, 2021, and December 31, 2020. As required by Accounting Standard Codification (“ASC”) Topic 820, *Fair Value Measurements and Disclosures*, investments assets are classified in their entirety based upon the lowest level of input that is significant to the fair value measurement.

Description	Amount \$	<u>December 31, 2021</u>			
		Quoted in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Others*
Mutual funds	22,387,546	22,387,546	-	-	-
Fully benefit- responsive investment contract at contract value	1,661,500	-	-	-	1,661,500
Total investments	24,049,046	22,387,546	-	-	1,661,500

*Assets measured at contract value and therefore excluded from the fair value hierarchy.

Description	Amount \$	<u>December 31, 2020</u>			
		Quoted in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Others*
Mutual funds	19,950,170	19,950,170	-	-	-
Fully benefit- responsive investment contract at contract value	1,180,567	-	-	-	1,180,567
Total investments	21,130,737	19,950,170	-	-	1,180,567

*Assets measured at contract value and therefore excluded from the fair value hierarchy.

NOTE 6: INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Voya Fixed Account is a fully benefit-responsive investment contract. After adoption of Accounting Standard Update (“ASU”) 2015-12, investment contracts held by a defined contribution plan are reported at contract value. Contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

Contributions to Voya Retirement Insurance and Annuity Company (“VRIAC”) under this contract are maintained in a general account that is credited with earnings on the underlying investment and charged for participant withdrawals and administrative expenses. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all, or a portion, of their investment at contract value. There are no reserves against contract value for credit risk. The crediting interest rate is determined on a monthly basis by an actuarial formula, as designated by VRIAC. The crediting interest rate is subject to a guaranteed minimum floor, as defined on an annual basis by VRIAC. Dividend and interest income from the Voya Fixed Account was \$15,082 and \$9,775 for the year ended December 31, 2021, and December 31, 2020, respectively.

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spinoff of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the Trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator does not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The guaranteed investment contract does not permit VRIAC to terminate the agreement prior to the scheduled maturity date.

NOTE 7: RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	2021	2020
Net assets available for benefits as per financial statements	24,926,520	22,035,297
Less: Employer contribution receivable	-	(72)
Less: Participants' contribution receivable	-	(72)
Net assets available for benefits as per schedule H, form 5500	24,926,520	22,035,153

The following is a reconciliation of the statement of changes in net assets available for benefits per the accompanying financial statements to the form 5500 for the years ended December 31, 2021, and December 31, 2020:

	2021	2020
Net increase in net assets available for benefits per the financial statements	2,891,223	2,096,242
Change in contributions receivable	144	71,035
Net increase as per schedule H, form 5500	2,891,367	2,167,277

NOTE 8: INCOME TAX STATUS

The Plan sponsor entered into a non-standardized adoption agreement of *Voya Retirement Insurance and Annuity Company* ("the prototype plan"). The prototype plan received a favorable opinion letter from the Internal Revenue Service ("IRS") on *September 01, 2014*, which stated that the prototype plan and related trust were designed in accordance with applicable sections of the IRC. The Plan has been amended since the latest determination letter. It is the opinion of the Plan trustee and the Plan's attorney that the Plan is in compliance with all applicable laws and regulations.

U.S. generally accepted accounting principles require Plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to 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, 2021, and December 31, 2020, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 9: PARTY-IN-INTEREST TRANSACTIONS

Voya Institutional Trust Company and Voya Retirement Insurance and Annuity Company, serve as the trustee

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

and the contract holder of the Plan, respectively. The trustee and the contract holder have performed services for and sold products to and managed and maintained certain investments of the Plan for which fees are paid by the Plan. The Company serves as a Plan administrator and also provides certain accounting and investment management services to the Plan for which no fees are charged. Party-in-interest transactions also include loans made to participants.

Such transactions, while considered party-in-interest transactions under ERISA, are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

NOTE 10: PLAN TERMINATION

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

NOTE 11: DELINQUENT CONTRIBUTIONS

In 2021, 2020 and 2019 employee withholdings totaling \$13,369, \$NIL and \$80,360, respectively, were not remitted to the Plan on a timely basis due to unintentional delays. The Company is in the process of calculating and remitting the lost earnings during Plan year 2022, on delinquent contributions amounting to \$93,729 using the Department of Labor ("DOL") guidelines for late deposits.

NOTE 12: IMPACT OF COVID-19

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) emerged globally. Global financial markets have experienced significant volatility resulting from the spread of COVID-19. The extent of the impact of COVID-19 on the Plan's net assets available for benefits, contributions and benefit obligations will depend on future developments, including the duration and continued spread of the outbreak.

NOTE 13: CARES ACT PROVISIONS

On March 27, 2020, Congress passed the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The CARES Act provided temporary relief for retirement plan sponsors and their participants with respect to employer contributions, distributions, and participant loans. The provisions of the CARES Act may be effective and operationalized immediately, prior to amending the plan document.

Plan management has adopted certain relief provisions included in the CARES Act; however, its future effects on the Plan's net assets available for benefits and changes in net assets available for benefits are uncertain. The Plan will formally be amended by the end of the 2022 plan year.

NOTE 14: SUBSEQUENT EVENTS

The Plan evaluated all events and transactions that occurred after December 31, 2021, through the date the financial statements were available to be issued. Based on the evaluation, the Plan is not aware of any events or transactions that would require recognition or disclosure in the financial statements.

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

Supplemental Information

Plan sponsor: Jindal Films Americas LLC

EIN: 46-2267668

Plan number: 001

- Schedule H, Part IV, Line 4i - Schedule of assets held as of December 31, 2021**

Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Amount (\$)
Fidelity 500 Index fund	Mutual funds	3,311,528
Vanguard Institutional Target Retirement 2030	Mutual funds	2,376,217
Vanguard Institutional Target Retirement 2035	Mutual funds	1,907,137
Voya Fixed Account*	Fixed income guaranteed option	1,661,500
Voya Intermediate Fund R6*	Mutual funds	1,563,625
Vanguard Institutional Target Retirement 2025	Mutual funds	1,465,494
T. Rowe Price Blue Chip Growth Fund	Mutual funds	1,325,754
Fidelity Mid Cap Index Fund	Mutual funds	1,155,431
American Funds EuroPacific Growth	Mutual funds	1,084,218
American Funds Washington Mutual Investors	Mutual funds	947,520
Victory Sycamore Established Value R6	Mutual funds	787,339
Fidelity Small Cap Index Fund	Mutual funds	732,268
Vanguard Institutional Target Retirement 2050	Mutual funds	712,076
Fidelity Total International Index fund	Mutual funds	630,920
Fidelity US Bond Index Fund	Mutual funds	602,291
Vanguard Institutional Target Retirement 2045	Mutual funds	583,612
Vanguard Institutional Target Retirement 2055	Mutual funds	583,147
Clear Bridge Small Cap Growth	Mutual funds	512,882
Vanguard Institutional Target Retirement 2060	Mutual funds	511,152
Vanguard Institutional Target Retirement 2040	Mutual funds	484,792
Vanguard Institutional Target Retirement 2020	Mutual funds	473,893
Harbor small Cap Value Fund Retirement	Mutual funds	191,262
Vanguard Institutional Target Retirement 2015	Mutual funds	179,874
MFS Mid Cap Growth Fund R6	Mutual funds	166,087
Vanguard Institutional Target Retirement 2065	Mutual funds	70,020
Vanguard Institutional Target Retirement Inc	Mutual funds	16,569
Voya Government Money Market Fund*	Mutual funds	12,438
Total investments		24,049,046

Notes receivable from participants*

Loan notes	Interest rates ranging from 4.25% to 6.50%, with various maturities	877,474
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*Party in interest as defined by ERISA

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

**Other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because there is no information to report.

The above information is certified by the trustee, to be complete and accurate to the best of its knowledge.

See Report of Independent Auditor.

Jindal Films Americas LLC 401(k) Retirement Plan

Financial Statements

December 31, 2021, and December 31, 2020

Supplemental Information

Plan sponsor: Jindal Films Americas LLC

EIN: 46-2267668

Plan number: 001

- Schedule H, Line 4a – Schedule of delinquent participant contributions for the year ended December 31, 2021*

Participant contributions transferred late to the Plan**	Total that constitute non-exempt prohibited transactions			Total fully corrected under VFCP and PTE*** 2002-51
	Contributions not corrected	Contributions corrected outside VFCP	Contributions pending correction in VFCP	
\$93,729	\$93,729	-	-	-

**Refer note 11.

*Other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because there is no information to report.

***VFCP – Voluntary Fiduciary Correction Program

***PTE – Prohibited Transaction Exemption