

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2022 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information —enter all requested information
1a Name of plan LIONS GATE 401(K) PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 06/01/1987
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) LIONS GATE ENTERTAINMENT, INC. 2700 COLORADO AVENUE, 2ND FLOOR SANTA MONICA, CA 90404	2b Employer Identification Number (EIN) 98-0183157 2c Plan Sponsor's telephone number 310-449-9200 2d Business code (see instructions) 512100

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.	10/12/2023	RICK PRELL
	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.

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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 LIONS GATE ENTERTAINMENT INC. c Plan Name LIONS GATE ENTERTAINMENT INC. 401(K) PLAN		4b EIN 98-0183157 4d PN 001
5 Total number of participants at the beginning of the plan year		5 2008
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) 1423
a(2) Total number of active participants at the end of the plan year		6a(2) 1452
b Retired or separated participants receiving benefits		6b 5
c Other retired or separated participants entitled to future benefits.....		6c 628
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 2085
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 1
f Total. Add lines 6d and 6e		6f 2086
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 1928
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 61
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 2S 2T 3D 3H		
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) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

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

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan LIONS GATE 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 LIONS GATE ENTERTAINMENT, INC.	D Employer Identification Number (EIN) 98-0183157	

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
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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)

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(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 52 59 60 62 72	RECORDKEEPER	3970	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan LIONS GATE 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 LIONS GATE ENTERTAINMENT, INC.	D Employer Identification Number (EIN) 98-0183157	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: FEDERATED HERMES CAPITAL PRESERVATI		
b Name of sponsor of entity listed in (a): FEDERATED INVESTORS TRUST COMPANY		
c EIN-PN 22-2712853-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12721034
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>LIONS GATE 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>LIONS GATE ENTERTAINMENT, INC.</u>	D Employer Identification Number (EIN) <u>98-0183157</u>	

Part I	Asset and Liability Statement
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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	50	200
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	66457
(2) Participant contributions.....	1b(2)	0	168134
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	1837	1472
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants).....	1c(7)	0	0
(8) Participant loans.....	1c(8)	1656278	1591533
(9) Value of interest in common/collective trusts.....	1c(9)	11506625	12721034
(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)	229619219	197586760
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	242784009	212135590

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	242784009	212135590
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	7591404	
(B) Participants	2a(1)(B)	14088012	
(C) Others (including rollovers)	2a(1)(C)	2249345	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		23928761
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	83	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	93960	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		94043
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	8811405	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		8811405
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	0	
(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)		198082
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(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)		-49215208
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		-16182917
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	14336808	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		14336808
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		124724
h Interest expense	2h		0
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)	3970	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		3970
j Total expenses. Add all expense amounts in column (b) and enter total	2j		14465502
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-30648419
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **THOERNER & TOMA**

(2) EIN: **33-0337772**

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		2000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan LIONS GATE 401(K) PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 LIONS GATE ENTERTAINMENT, INC.		D Employer Identification Number (EIN) 98-0183157
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 0
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): 94-1687665		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:	14a		
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).....		14b	
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)			14c
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)			
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:	15a		
a The corresponding number for the plan year immediately preceding the current plan year.....		15b	
b The corresponding number for the second preceding plan year.....			
16 Information with respect to any employers who withdrew from the plan during the preceding plan year:	16a		
a Enter the number of employers who withdrew during the preceding plan year		16b	
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.....			
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 _____

LIONS GATE ENTERTAINMENT INC.

401(K) PLAN

Financial Statements and Schedule

December 31, 2022 and 2021

(With Independent Auditor's
Report Thereon)

**LIONS GATE ENTERTAINMENT INC.
401(K) PLAN**

Financial Statements and Schedule
December 31, 2022 and 2021

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* Other schedules are omitted because they are not applicable or not required by the Employee Retirement Income Security Act of 1974 or regulations issued by the Department of Labor.

THOERNER & TOMA
CERTIFIED PUBLIC ACCOUNTANTS
1130 Roosevelt
Irvine, CA 92620
(949) 863-9900

Independent Auditor's Report

To the Administrative Committee and Participants of the
Lions Gate Entertainment Inc. 401(K) Plan:

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

We have performed audits of the financial statements of Lions Gate Entertainment Inc. 401(K) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statement of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the financial statements, 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 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Lions Gate Entertainment Inc. 401(K) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Lions Gate Entertainment Inc. 401(K) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Lions Gate Entertainment Inc. 401(K) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedule Required by ERISA

The supplemental schedule listed in the accompanying index, Schedule of Assets Held for Investment Purposes as of December 31, 2022 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information

included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

Thoerner + Loma

Irvine, California
October 12, 2023

**LIONS GATE ENTERTAINMENT INC.
401(K) PLAN**

Statements of Net Assets Available for Benefits
December 31, 2022 and 2021

<u>Assets</u>	<u>2022</u>	<u>2021</u>
Investments at fair value:		
Mutual funds	\$197,586,760	\$229,619,219
Cash	1,672	1,887
Common collective trust	<u>12,721,034</u>	<u>11,506,625</u>
Total investments	210,309,466	241,127,731
Receivables		
Employee contributions	168,134	-
Employer contributions	66,457	-
Notes receivable from participants	<u>1,591,533</u>	<u>1,656,278</u>
Total receivables	<u>1,826,124</u>	<u>1,656,278</u>
Total assets	212,135,590	242,784,009
<u>Liabilities</u>		
Total liabilities	<u>-</u>	<u>-</u>
Net assets available for benefits	<u>\$212,135,590</u>	<u>\$242,784,009</u>

See accompanying notes to financial statements.

LIONS GATE ENTERTAINMENT INC.
401(K) PLAN

Statement of Changes in Net Assets Available for Benefits
Year ended December 31, 2022

Additions to net assets attributed to:

Investment income (loss):

Net (depreciation) in value of investments	\$(49,017,126)
Interest and dividends	<u>8,811,488</u>

Total investment income (loss) (40,205,638)

Interest on notes receivable from participants 93,960

Contributions:

Participant contributions	16,337,357
Employer contributions	<u>7,591,404</u>

Total contributions 23,928,761

Total additions (deductions) (16,182,917)

Deductions from net assets attributed to:

Benefits paid to participants (14,461,532)

Administrative expenses (3,970)

Total deductions (14,465,502)

Net (decrease) in assets available for benefits (30,648,419)

Net assets available for benefits beginning of year 242,784,009

Net assets available for benefits end of year \$212,135,590

See accompanying notes to financial statements.

**LIONS GATE ENTERTAINMENT INC.
401(K) PLAN**

Notes to Financial Statements
December 31, 2022 and 2021

(1) Plan Description

General

The Lions Gate Entertainment Inc. 401(k) Plan (the “Plan”) is a defined contribution plan covering all full-time employees of Lions Gate Entertainment, Inc. and its subsidiaries and affiliates adopting the Plan, (collectively referred to as “Lions Gate”, the “Employer” or the “Company”). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). To be eligible, employees must be 18 years of age or older. Eligible employees become participants in the Plan on the entry date immediately following the completion of the eligibility and participation requirements.

The Plan was originally established June 1, 1987. Effective January 1, 2018, the Plan was amended and restated to comply with changes in law, as well as to make additional modifications. The provisions of the plan are contained in the Merrill Lynch Prototype Defined Contribution Plan and Trust, comprised of the Non-Standardized 401(k) Profit Sharing Plan Adoption Agreement, and basic plan documents. The Plan was amended on January 1, 2021 to reinstate Employer Matching Contributions to the Plan, which were suspended on April 20, 2020. An amendment to The Merrill Lynch Prototype Plan, which clarified distribution provisions, was adopted on May 5, 2021. Effective July 31, 2022 the Plan was amended and restated to conform to new tax laws.

The Plan is established to aid eligible employees in providing for a portion of their future security by the administration and distribution of contributions made by the Employer and participants. The Plan is intended to qualify under Section 401(a) of the IRC. In addition, the Plan includes a “cash or deferred” salary reduction savings arrangement qualifying under Section 401(k) of the IRC.

The following brief description of the Plan is provided for general information purposes. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

Contributions

A participant who is an employee of the Employer may elect the salary reduction option, under which up to 90% of the participant’s eligible compensation (as defined in the Plan document), to a maximum of \$20,500 in 2022 and 2021, will be withheld and credited to the participant’s account. Participants who are 50 years of age or older

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Notes to Financial Statements
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could elect to contribute an additional \$6,500 in 2022 and 2021. Employees hired after January 1, 2015 are automatically enrolled in the salary reduction option, and eligible employees contribute a percentage of their compensation to the Plan unless they elect a different amount or elect not to contribute. This automatic contribution percentage was 4%, effective for employees hired on or after June 1, 2019. Former Starz employees were automatically enrolled in the Plan with contribution amounts equal to amounts elected in their former plan. The Plan also provides for participant rollover contributions from other qualified retirement plans, including after-tax Roth contributions and in-plan Roth rollover contributions.

Except for certain former Starz employees, the Employer contributed an amount equal to 100% of each participant's contribution up to 4% of their eligible compensation ("Matching Contribution"). For former Starz employees who continue to be an employee of the Starz Business Unit, the Employer contributed an amount equal to 100% of each participant's contribution up to 6% of their eligible compensation. In addition, the Employer may make an additional matching contribution called a Qualified Matching Contribution, funded after the end of the previous plan year. This discretionary contribution is subject to restrictions and is intended to allow certain participants to achieve an annual minimum Matching Contribution of \$2,500. In 2022, Qualified Matching Contributions totaling \$13,930 were credited to participants' accounts. As previously noted, all Matching Contributions were suspended as of April 20, 2020 and reinstated January 1, 2021.

In addition to the Matching Contributions, the Employer may, at its discretion, make additional contributions to the Plan ("Profit Sharing Contributions"). There were no Profit Sharing Contributions made to the Plan in 2022.

Participants' Accounts

Each participant's account is credited with their contributions (including any Matching and Profit Sharing Contributions) and for investment earnings. Each participant's account is charged with the amounts they withdraw from the Plan and for their share of investment expenses and losses. Accounts are credited and charged daily for transactions.

Investments

Each participant has the option to direct investment of the funds in their account into one or more of the investment funds administered by Bank of America N.A. (the

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“Trustee”). Participants may elect to invest their account balances among the following investment funds designated by the Company as of December 31, 2022:

Mutual Fund Stock Investments - The primary objective of these funds is to produce long-term capital appreciation through investments in the common stocks of domestic or foreign companies. These funds include Allspring Special Mid Cap Value Fund; American EuroPacific Growth Fund; American New World Fund; iShares MSCI EAFE International Index Fund; iShares S&P 500 Index Fund; iShares Russell 2000 Small Cap Index Fund; Buffalo Discovery Fund; Columbia Select Large Cap Value Fund; Deutsche Real Estate Securities Fund; T Rowe Price Blue Chip Growth Fund; and Vanguard FTSE Social Index Admiral Fund.

Mutual Fund Blended Investments – The primary investment objective of this group of mutual funds is to obtain a mixture of current income and capital appreciation consistent with the retirement planning of investors. Each fund accomplishes this objective by using an allocation strategy to invest in a combination of equity, fixed-income and money market funds. These funds include American Funds Target Date Retirement Funds; Blackrock Global Allocation Fund and Oakmark Equity & Income II Fund.

Mutual Fund Bond Investments – The primary investment objectives of these funds are preservation of capital and maximum total return by investing mainly in fixed-income securities of varying maturities, issued by various U.S. and non-U.S. public- or private-sector entities. These funds include PIMCO Real Return Fund; Voya GNMA Income Fund; and Voya Intermediate Bond Fund.

Common Collective Trust Fund – The primary objective of Federated Hermes Capital Preservation Fund, a common collective trust fund, is current income while preserving principal through investment in contracts offered by insurance companies and other financial institutions.

Vesting

Participants are immediately vested in their elective deferral contributions plus actual earnings thereon. Participants become vested in Matching and Profit Sharing Contributions, including earnings thereon, based on years of continuous service to Lions Gate. Participants vest at the rate of 50% per year from their hire date with 100% vesting occurring after completion of a participant’s second year of service. Additionally, if a participant terminates employment due to death, disability, or

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retirement upon reaching normal retirement at age 55, that participant becomes 100% vested in all contributions plus actual earnings thereon which have been credited to their account.

In the event a participant withdraws from the Plan before fully vesting, the unvested portion of Matching and Profit Sharing Contributions, including earnings thereon, is forfeited.

Forfeited and Unallocated Plan Accounts

Forfeited contributions may reduce the amount of future Company Matching Contributions. Forfeitures and unallocated assets resulting from revenue sharing may also be used to pay for administrative expenses of the Plan. During 2022, no forfeitures or unallocated assets were used to offset Matching Contributions or to pay for Plan administrative expenses. Forfeited funds and unallocated assets resulting from revenue sharing totaled \$631,577 and \$476,211 at December 31, 2022 and 2021, respectively.

Revenue Sharing

The Plan receives revenue sharing fees from the trustee that can be used to pay for administrative expenses of the Plan. During 2022, the Plan received no revenue sharing fees and there were no material amounts owed to the Plan from the trustee for revenue sharing.

Notes Receivable from Participants

Participants may borrow from the Plan the lesser of \$50,000 or 50% of the value of their vested account balance, with a minimum loan amount of \$1,000. Participants may have two loans outstanding at any time. Loans are repaid through payroll deductions in installments not to exceed 60 months (180 months for principal residence loans). During 2022, loans in the aggregate amount of \$809,839 were made to participants. Loans outstanding as of December 31, 2022 were at interest rates of 5.25% to 9.00% and were payable through 2035.

Benefits Paid to Participants

Subject to certain Plan restrictions, participants may elect to receive lump sum or installment distributions of account balances upon termination of employment (account

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balances of \$5,000 or less are automatically distributed), retirement, reaching the age of 59½, or by incurring a death or disability. The Plan also provides for hardship distributions, subject to specified qualifying events.

Administrative Expenses

Certain Plan administrative expenses, including specific investment and trustee fees, are paid by the Company and amounted to \$247,170 in 2022. Additional administrative and recordkeeping fees incurred by the Plan are reflected as a reduction of investment returns. Individual participant transaction fees, \$3,970 in 2022, are deducted from the respective participant's account and are included in administrative expenses in the accompanying financial statements.

Termination of the Plan

Although it has not expressed an intention to do so, the Employer has the right under the Plan to suspend or discontinue contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event the Plan is terminated, all participants will become 100% vested in their accounts.

(2) Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting and in accordance with accounting principles generally accepted in the United States of America. Amounts in prior year's financial statements are reclassified when necessary to conform with current year's presentation.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. (See Note 5 for further discussion of fair value measurements). Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

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Notes Receivable from Participants

Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest.

Tax Status

The Company has adopted a prototype plan sponsored by Bank of America Merrill Lynch. The prototype plan received an opinion letter dated March 31, 2014 in which the Internal Revenue Service (IRS) stated that the prototype plan was in compliance with the applicable requirements of the Internal Revenue Code (the Code). In addition, the opinion letter stated that an employer who adopts this prototype plan may rely on the prototype plan opinion letter with respect to the qualification of its plan under the Code. Therefore, the Plan administrator believes that the Plan continues to be designed and operated in all material respects in compliance with the applicable requirements of the Code.

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

Use of Estimates

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

Risks and Uncertainties

The Plan provides participants with various investment fund options. Participants may choose to invest their funds in any combination of these investment options. The

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underlying securities owned by these investment funds are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits and the Statement of Changes in Net Assets Available for Benefits.

Cash Equivalents

The Plan considers short-term highly liquid investments to be cash equivalents.

Payment of Benefits

Benefits are recorded when paid for financial statement purposes.

(3) Administration of the Plan

The trustee of the Plan is Bank of America N.A. (formerly Merrill Lynch Trust Company). Record keeping services are provided by Merrill Lynch under an agreement with the Plan. A Plan Committee, comprised of Company employees, acts as Plan Administrator on behalf of the Company.

(4) Information Prepared and Certified by Trustee

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by the trustee:

	<u>2022</u>	<u>2021</u>
Investments at fair value:		
Mutual funds	\$197,586,760	\$229,619,219
Cash	1,672	1,887
Common collective trust	12,721,034	11,506,625
Notes receivable from participants	1,591,533	1,656,278
Investment income (loss)	(40,205,638)	31,413,829

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(5) Fair Value Measurements

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

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
Level 2	Inputs to the valuation methodology include • Quoted prices for similar assets or liabilities in active markets; • Quoted prices for identical or similar assets or liabilities in inactive markets; • Inputs other than quoted prices that are observable for the asset or liability; • Inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. There have been no changes in the methodologies used at December 31, 2022 and 2021. Following is a description of the valuation methodologies used for assets measured at fair value:

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Mutual funds: Valued at the net asset value (NAV) of shares held by the Plan at year end.

Common collective trust fund: The Plan holds shares of a common collective trust fund (“CCT”) designed to deliver safety and stability by preserving principal and accumulating earnings. This fund is primarily invested in guaranteed investment contracts, separate account guaranteed investment contracts, and synthetic guaranteed investment contracts. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The following table summarizes the CCT measured at fair value based upon NAV per share, as provided by the Trustee, used as a practical expedient as of December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
CCT	\$12,721,034	\$11,506,625	N/A	Daily	12 Months

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

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

	<u>Investments at Fair Value as of December 31, 2022</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$197,586,760	-	-	\$197,586,760
Cash	1,672			1,672
Total investments in fair value hierarchy	197,588,432	-	-	197,588,432
CCT (a)	-	-	-	12,721,034
Total investments at fair value	\$197,588,432	-	-	\$210,309,466

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	<u>Investments at Fair Value as of December 31, 2021</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$229,619,219	-	-	\$229,619,219
Cash	1,887			1,887
Total investments in fair value hierarchy	229,621,106	-	-	229,621,106
CCT (a)	-	-	-	11,506,625
Total investments at fair value	<u>\$229,621,106</u>	<u>-</u>	<u>-</u>	<u>\$241,127,731</u>

- (a) The fair value of the CCT is measured using NAV as a practical expedient and is not categorized in the fair value hierarchy. The fair value amounts are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets available for benefits.

(6) Party-In-Interest Transactions

Bank of America N.A., the trustee of the Plan and Merrill Lynch, the Plan's record keeper, are each a "party-in-interest" to the Plan as defined by ERISA. Additionally, the Company, Plan participants, and Thoerner & Toma, the auditor of the Plan's financial statements, are also parties-in-interest. Plan investments include shares of mutual funds and shares of a common collective trust managed by Bank of America Merrill Lynch. Therefore, transactions involving those shares are party-in-interest transactions. Any transactions with parties-in-interest either fall outside the scope of, or are exempt from, ERISA's prohibited transaction rules. Certain fees incurred by the Plan for investment management services are included in net appreciation in fair value of the investment, as they are paid as indirect compensation, rather than a direct payment. Other fees related to the Plan's operations were paid by the Company in 2022.

See Item 4(i) – Schedule of Assets Held for Investment Purposes for additional information related to the Plan's party-in-interest investments.

(7) Subsequent Events

In preparing these financial statements, the Company has evaluated events and transactions for potential recognition or disclosure through October 12, 2023, the date the financial statements were available to be issued.

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Item 4(i) – Schedule of Assets Held for Investment Purposes
December 31, 2022
FEIN # 98-0183157
Plan Number 001

(a)	(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
	Federated Capital Preservation Fund	Common / Collective Trust	N/A	\$12,721,034
	Allspring Special Mid Cap Fund	Mutual Fund	N/A	5,633,903
	American Funds Europacific Growth Fund	Mutual Fund	N/A	9,325,961
	American Funds 2020 Target Date Retirement Fund	Mutual Fund	N/A	1,130,490
	American Funds 2025 Target Date Retirement Fund	Mutual Fund	N/A	4,526,544
	American Funds 2030 Target Date Retirement Fund	Mutual Fund	N/A	9,860,547
	American Funds 2035 Target Date Retirement Fund	Mutual Fund	N/A	13,113,267
	American Funds 2040 Target Date Retirement Fund	Mutual Fund	N/A	17,118,605
	American Funds 2045 Target Date Retirement Fund	Mutual Fund	N/A	13,254,142
	American Funds 2050 Target Date Retirement Fund	Mutual Fund	N/A	8,825,270
	American Funds 2055 Target Date Retirement Fund	Mutual Fund	N/A	6,836,445
	American Funds 2060 Target Date Retirement Fund	Mutual Fund	N/A	4,745,997
	American New World Fund	Mutual Fund	N/A	1,294,305
	Blackrock Global Allocation Fund	Mutual Fund	N/A	3,182,489
	IShares MSCI EAFE International Index Fund	Mutual Fund	N/A	5,547,155
	IShares S&P 500 Index Fund	Mutual Fund	N/A	33,811,629
	IShares Russell 2000 Small Cap Index Fund	Mutual Fund	N/A	8,644,325

See accompanying independent auditor's report.

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Item 4(i) – Schedule of Assets Held for Investment Purposes
December 31, 2022
FEIN # 98-0183157
Plan Number 001
(Continued)

(a)	(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
	Buffalo Discovery Fund	Mutual Fund	N/A	3,607,459
	Columbia Select Large Cap Value Fund	Mutual Fund	N/A	12,109,449
	Deutsche Real Estate Securities Fund	Mutual Fund	N/A	1,134,948
	Oakmark Equity & Income II Fund	Mutual Fund	N/A	1,588,255
	PIMCO Real Return Fund	Mutual Fund	N/A	9,139,819
	T. Rowe Price Blue Chip Growth Fund	Mutual Fund	N/A	9,651,572
	Vanguard FTSE Social Index Admiral Fund	Mutual Fund	N/A	1,077,492
	Voya GNMA Income Fund	Mutual Fund	N/A	4,193,121
	Voya Intermediate Bond Fund	Mutual Fund	N/A	8,233,571
	Money Market Account and Noninterest Bearing Cash	Cash	N/A	1,672
	Participant loans	Interest rate 5.25%-9.00% at December 31, 2022	-	1,591,533

See accompanying independent auditor's report.

Attachment to 2022 Form 5500
Schedule H, line 4i - Schedule of Assets (Held At End of Year)

Plan Name: Lionsgate 401(k) Plan
Plan Sponsor's Name: Lions Gate Entertainment Inc.

EIN:98-0183157
PN:001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current Value
	ACCRUED INCOME	ACCRUED INCOME	1,471	1,471
	FEDERATED HERMES CPTL PRSV IP	COMMON / COLLECTIVE TRUSTS	12,721,041	12,721,034
	LOAN FUND	LOANS	1,591,533	1,591,533
	BLF FEDFUND	MONEY MARKET	-202,429	-202,429
	ALLSPRING SPECIAL MID CAP R6	MUTUAL FUNDS	6,135,877	5,633,903
	AMERICAN EUROPACIFIC GROWTH R6	MUTUAL FUNDS	9,325,961	9,325,961
	AMERICAN FUNDS 2020 TARGET R6	MUTUAL FUNDS	1,130,490	1,130,490
	AMERICAN FUNDS 2025 TARGET R6	MUTUAL FUNDS	4,526,543	4,526,543
	AMERICAN FUNDS 2030 TARGET R6	MUTUAL FUNDS	9,860,547	9,860,547
	AMERICAN FUNDS 2035 TARGET R6	MUTUAL FUNDS	13,113,267	13,113,267
	AMERICAN FUNDS 2040 TARGET R6	MUTUAL FUNDS	17,118,605	17,118,605
	AMERICAN FUNDS 2045 TARGET R6	MUTUAL FUNDS	13,254,142	13,254,142
	AMERICAN FUNDS 2050 TARGET R6	MUTUAL FUNDS	8,825,270	8,825,270
	AMERICAN FUNDS 2055 TARGET R6	MUTUAL FUNDS	6,836,445	6,836,445
	AMERICAN FUNDS 2060 TARGET R6	MUTUAL FUNDS	4,745,997	4,745,997
	AMERICAN NEW WORLD FUND	MUTUAL FUNDS	1,294,305	1,294,305
	BLACKROCK GLOBAL ALLOCATION K	MUTUAL FUNDS	3,182,489	3,182,489
	BUFFALO DISCOVERY FD CL INSTL	MUTUAL FUNDS	3,607,459	3,607,459
	COLUMBIA SELECT LARGE CAP	MUTUAL FUNDS	12,109,449	12,109,449

Attachment to 2022 Form 5500
Schedule H, line 4i - Schedule of Assets (Held At End of Year)

Plan Name: Lionsgate 401(k) Plan
Plan Sponsor's Name: Lions Gate Entertainment Inc.

EIN:98-0183157
PN:001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current Value
	DEUTSCHE REAL ESTATE SEC CL R6	MUTUAL FUNDS	1,341,157	1,134,948
	ISHARES MSCI EAFE INTRNL IDX K	MUTUAL FUNDS	5,547,154	5,547,154
	ISHARES RUSSELL 2000 SML-CP K	MUTUAL FUNDS	8,644,325	8,644,325
	ISHARES S&P 500 INDEX FD CL K	MUTUAL FUNDS	33,811,629	33,811,629
	OAKMARK EQUITY & INCM FD CL R6	MUTUAL FUNDS	1,588,255	1,588,255
	PIMCO REAL RETURN FD CL INST	MUTUAL FUNDS	10,449,078	9,139,819
	T ROWE PRICE BLUE CHIP GRTH I	MUTUAL FUNDS	9,651,572	9,651,572
	VANGUARD FTSE SOCIAL INDX ADM	MUTUAL FUNDS	1,208,471	1,077,492
	VOYA GNMA INCOME FD I	MUTUAL FUNDS	4,782,361	4,193,121
	VOYA INTERMEDIATE BOND FD R6	MUTUAL FUNDS	8,233,571	8,233,571
	PENDING SETTLEMENT FUND	PENDING SETTLEMENT FUNDS	200	200
	UNINVESTED CASH	UNINVESTED CASH	0	0