

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 VISTA ENTERTAINMENT SOLUTIONS (USA) INC. 401(K) PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 01/01/2011
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) VISTA ENTERTAINMENT SOLUTIONS (USA) INC. 335 NORTH MAPLE PLAZA DRIVE SUITE 150 BEVERLY HILLS, CA 90210	2b Employer Identification Number (EIN) 98-0408906 2c Plan Sponsor's telephone number +13239440470 2d Business code (see instructions) 511210

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.	12/29/2023	CHRIS HORNE
	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 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 140
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) 89
a(2) Total number of active participants at the end of the plan year		6a(2) 109
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 46
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 155
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 155
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 121
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: 2A 2E 2F 2G 2J 2K 2T		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 0 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

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

Receipt Confirmation Code _____

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

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A Name of plan VISTA ENTERTAINMENT SOLUTIONS (USA) INC. 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 VISTA ENTERTAINMENT SOLUTIONS (USA) INC.	D Employer Identification Number (EIN) 98-0408906

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)

LT TRUST COMPANY

5975 S. QUEBEC, SUITE 330
CENTENNIAL, CO 80111

61-1607607

(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 65 27 64	RECORDKEEPER	18986	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:

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>VISTA ENTERTAINMENT SOLUTIONS (USA) INC. 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">B Three-digit plan number (PN) ►</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2" style="height: 20px;"></td> </tr> </table>		B Three-digit plan number (PN) ►	<u>001</u>		
B Three-digit plan number (PN) ►	<u>001</u>					
C Plan sponsor's name as shown on line 2a of Form 5500 <u>VISTA ENTERTAINMENT SOLUTIONS (USA) INC.</u>	D Employer Identification Number (EIN) <u>98-0408906</u>					

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....		1a 0	11413
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....		1b(1) 0	5483
(2) Participant contributions.....		1b(2) 0	38650
(3) Other.....		1b(3) 0	1550
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....		1c(1) 14442	0
(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) 8667	7958
(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) 3481507	3433316
(14) Value of funds held in insurance company general account (unallocated contracts).....		1c(14)	
(15) Other		1c(15)	

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	3504616	3498370

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	3504616	3498370
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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)	123860	
(B) Participants	2a(1)(B)	508158	
(C) Others (including rollovers)	2a(1)(C)	98062	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		730080
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)	121	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		121
(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)	68405	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		68405
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-624796
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		173810
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	161070	
(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)		161070
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	18986	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		18986
j Total expenses. Add all expense amounts in column (b) and enter total	2j		180056
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-6246
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: CITRIN COOPERMAN & COMPANY LLP

(2) EIN: 22-2428965

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		198728

	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		350000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m	X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n		X	

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan VISTA ENTERTAINMENT SOLUTIONS (USA) INC. 401(K) PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 VISTA ENTERTAINMENT SOLUTIONS (USA) INC.		D Employer Identification Number (EIN) 98-0408906
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): 47-3868366		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

**VISTA ENTERTAINMENT SOLUTIONS USA
INC. 401(k) PLAN
FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
YEAR ENDED DECEMBER 31, 2022**

**VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
FOR THE YEAR ENDED DECEMBER 31, 2022**

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator
Vista Entertainment Solutions USA Inc. 401(k) Plan

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

We have performed audits of the accompanying financial statements of Vista Entertainment Solutions USA Inc. 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements 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 audit of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our 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 qualified institutions 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 4 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 referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meet 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 the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Emphasis of Matter Regarding Delinquent Participant Contributions

As more fully described in Note 9 to the financial statements, Vista Entertainment Solutions USA Inc. failed to remit certain participant contributions aggregating \$198,729 to the Plan on a timely basis. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of 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.

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

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

Our audits did not extend to the certified investment information, except for obtaining and reading the certifications, 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 Schedules Required by ERISA

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

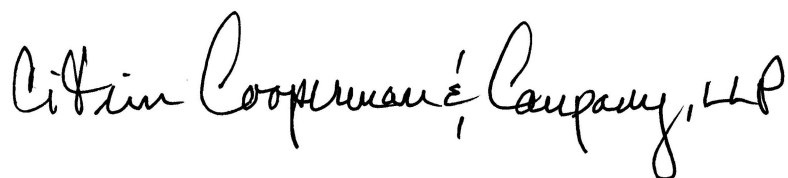
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Supplemental Schedules Required by ERISA (Continued)

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

In our opinion -

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



Woodland Hills, California
December 19, 2023

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Assets:		
Investments at fair value	\$ <u>3,433,316</u>	\$ <u>3,495,949</u>
Noninterest-bearing cash	<u>11,413</u>	<u>-</u>
Receivables:		
Participant contributions	38,650	-
Employer matching contributions	5,483	-
Other receivable	1,550	-
Notes receivable from participants	<u>7,958</u>	<u>8,667</u>
Total receivables	<u>53,641</u>	<u>8,667</u>
NET ASSETS AVAILABLE FOR BENEFITS	\$ <u>3,498,370</u>	\$ <u>3,504,616</u>

See accompanying notes to financial statements.

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2022

Additions to net assets attributed to:

Investment income (loss):

Net depreciation in fair value of investments \$ (624,796)

Dividends 68,405

Total investment loss (556,391)

Interest income on notes receivable from participants 121

Contributions:

Participant deferrals 508,158

Employer matching 123,860

Participant rollovers 98,062

Total contributions 730,080

Total additions 173,810

Deductions from net assets attributed to:

Benefits paid to participants 161,070

Administrative expenses 18,986

Total deductions 180,056

Net decrease in net assets available for benefits (6,246)

Net assets available for benefits - beginning 3,504,616

NET ASSETS AVAILABLE FOR BENEFITS - ENDING **\$ 3,498,370**

See accompanying notes to financial statements.

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 1. DESCRIPTION OF PLAN

The following description of the Vista Entertainment Solutions USA Inc. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined-contribution plan sponsored by Vista Entertainment Solutions USA Inc., covering eligible employees of Vista Entertainment Solutions USA Inc., Powster USA Inc., and Movio, Inc. (collectively, the "Company"). The Plan is offered to all employees of the Company who have completed three months of service, excluding leased employees and interns. During January 1, 2022 to April 21, 2022, eligible employees were able to enroll in the Plan on the first day of the month following the month in which the eligibility requirements were met. Effective April 22, 2022, eligible employees are able to enroll in the Plan immediately upon meeting the eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Participant Contributions

Participants may contribute up to 90% of their annual eligible compensation as a pre-tax deferral, up to the maximum allowed by the Internal Revenue Code ("IRC"), as defined in the Plan. The Plan also allows participants to make after-tax Roth contributions subject to certain limitations determined by the IRC. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers).

Employer Contributions

The Plan allows for the Company to make matching contributions to the Plan equal to 100% of the participant's contributions that are not in excess of 2% of eligible compensation. Participants become eligible for matching contributions immediately after becoming eligible to enroll in the Plan. For the year ended December 31, 2022, the Company made discretionary matching contributions to the Plan totaling \$123,860, of which \$5,483 were receivable at December 31, 2022, and were remitted to the Plan in January 2023.

The Plan also allows for the Company to make discretionary profit-sharing contributions to the Plan. The Company did not elect to make a discretionary profit-sharing contribution to the Plan for the year ended December 31, 2022.

Participant Accounts

Each participant's account is credited with the participant's contribution, the Company's contributions, if any, an allocation of investment earnings or losses, and an allocation of administrative expenses. 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.

All contributions made to participants' accounts are directed by the participants into investments offered by the Plan and the allocations between investments can be changed at will.

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 1. DESCRIPTION OF PLAN (CONTINUED)

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service and a participant is 100% vested after three years of credited service or after attaining normal retirement age (65), whichever occurs first. Participants who become totally disabled or die before normal retirement age become fully vested in their accrued benefits.

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 minus the difference between the highest outstanding balance of loans in the past 12 months and the outstanding balance of the loan from the Plan or 50% of the participant's vested account balance. The minimum amount that may be borrowed is \$1,000. A participant may not have more than one loan outstanding at any time. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan administrator. Principal and interest are paid ratably through payroll deductions.

If a participant fails to make a payment when the loans are due under the terms of the loan, that participant will be in default. In the event of default, the loan shall become due and payable immediately and interest will continue to accrue until the entire loan balance is repaid. The Plan will take all reasonable actions to collect the balance owed on the loan. Under certain circumstances, the loan in default could be considered a distribution from the Plan and could be considered income to the participant. In any event, failure to repay a loan will reduce the benefit a participant would otherwise be entitled to from the Plan.

Payment of Benefits

On termination of service due to death, disability or retirement, or upon attaining the age of 59-1/2, a participant may elect to receive a lump-sum amount equal to the participant's vested interest in their account. If a participant terminates employment with a vested account balance less than \$5,000, a distribution will be made to the participant regardless of whether the participant consents to receive it.

The Plan allows for hardship withdrawals from a participant's deferral account.

All withdrawals are subject to the limits specified in the Plan and by the Internal Revenue Service ("IRS").

Forfeitures

Forfeitures of the non-vested portion of terminated participants' accounts are used to pay administrative expenses or reduce future employer contributions. At December 31, 2022 and 2021, forfeited non-vested accounts totaled \$17,126 and \$11,775, respectively. For the ended December 31, 2022, forfeitures of \$5,535 were used to reduce employer contributions.

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits at the date of the financial statements and changes in net assets available for benefits during the year. Accordingly, actual results could differ from those estimates. Any adjustments applied to estimated amounts are recognized in the year such adjustments are determined.

Investment Valuation and Income Recognition

Investments, as certified by Matrix Trust Company and LT Trust Company (the "Trustees") as of December 31, 2022 and December 31, 2021, respectively, 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. The Plan administrator determines the Plan's valuation policies utilizing information provided by the Trustees. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are reflected on a trade-date basis. Dividend income is recorded on the ex-dividend date. Net depreciation includes the Plan's gains and losses on investments bought and sold, as well as held, during the year.

Fair Value Measurements

U.S. GAAP defines fair value and established 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 are quoted prices (unadjusted) in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date. |
| Level 2 | Inputs to the valuation methodology include: <ul style="list-style-type: none">• 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; and• inputs that are derived principally from or corroborated by observable market data by correlation or other means. |

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value Measurements (Continued)

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 Unobservable inputs based on the Plan's assessment of the assumptions that market participants would use in pricing the asset or liability.

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

Following is a description of the valuation methodology used for assets measured at fair value and which are included in the fair value hierarchy. There have been no changes in the methodology used at December 31, 2022 and 2021.

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

Interest-bearing cash: The carrying amounts of interest bearing cash approximates fair value.

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future values. Furthermore, although the Plan administrator believes its valuation methods are appropriate and consistent with those of 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.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2022 and 2021. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefits are recorded when paid.

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Administrative Expenses

Certain expenses of maintaining the Plan are paid directly from the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Certain investment-related expenses are included in net depreciation in the fair value of investments.

Subsequent Events

The Plan has evaluated subsequent events through December 19, 2023, the date on which these financial statements were available to be issued, and management has determined that, except as disclosed in Notes 1 and 4, there are no other subsequent events that require disclosure under Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 855, *Subsequent Events*.

NOTE 3. FAIR VALUE MEASUREMENTS

The following tables set forth by level within the fair value hierarchy summarize the Plan's assets measured at fair value as of December 31, 2022 and 2021. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

<u>Assets at Fair Value as of December 31, 2022</u>				
<u>Description</u>	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Mutual funds	\$ 3,319,253	\$ 3,319,253	\$ -	\$ -
Interest bearing cash	<u>114,063</u>	<u>114,063</u>	<u>-</u>	<u>-</u>
	<u>\$ 3,433,316</u>	<u>\$ 3,433,316</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Assets at Fair Value as of December 31, 2021</u>				
<u>Description</u>	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Mutual funds	\$ 3,481,507	\$ 3,481,507	\$ -	\$ -
Money market fund	<u>14,442</u>	<u>14,442</u>	<u>-</u>	<u>-</u>
	<u>\$ 3,495,949</u>	<u>\$ 3,495,949</u>	<u>\$ -</u>	<u>\$ -</u>

During the years ended December 31, 2022 and 2021, there were no transfers between levels of the fair value hierarchy.

NOTE 4. INFORMATION PREPARED AND CERTIFIED BY THE TRUSTEES

On March 18, 2022, the Plan changed its trustee from LT Trust Company to American Trust Company, and on December 6, 2022, the Plan changed its trustee from American Trust Company to Matrix Trust Company. Investment information was certified by LT Trust Company for the period January 1, 2022 to March 18, 2022; American Trust Company for the period March 18, 2022 to December 6, 2022; and Matrix Trust Company for the period December 6, 2022 to December 31, 2022.

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 4. INFORMATION PREPARED AND CERTIFIED BY THE TRUSTEES
(CONTINUED)

The following tables summarize investment information regarding the Plan as of December 31, 2022 and 2021, and for the year ended December 31, 2022, included in the Plan's financial statements and supplemental schedules, that was prepared by or derived from information prepared by the Trustees and furnished to the Plan administrator. The Plan administrator has obtained certifications from the Trustees that such information is complete and accurate.

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 4. INFORMATION PREPARED AND CERTIFIED BY THE TRUSTEES
(CONTINUED)

	<u>2022</u>	<u>2021</u>
Investments:		
Cash	\$ 11,413	\$ -
Mutual funds	3,319,253	3,481,507
Money market fund	-	14,442
Interest-bearing cash	<u>114,063</u>	<u>-</u>
Total investments	<u>\$ 3,444,729</u>	<u>\$ 3,495,949</u>
Notes receivable from participants*		<u>\$ 8,667</u>
Dividends	<u>\$ 68,405</u>	
Net depreciation in fair value of investments	<u>\$ (624,796)</u>	
Interest income on notes receivable from participants*	<u>\$ 121</u>	

* Notes receivable balance at December 31, 2022, was not certified by the trustee of the Plan from December 6, 2022 to December 31, 2022. Notes receivable activity was certified by the trustees from January 1, 2022 to December 6, 2022.

In October 2023, Fidelity Investments became the new trustee and recordkeeper for the Plan. On the effective date of this change, the assets of the Plan were transferred from a trust maintained by Matrix Trust Company to a trust maintained by Fidelity Investments.

NOTE 5. RISKS AND UNCERTAINTIES

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

NOTE 6. RELATED-PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Notes receivable from participants are managed by Matrix Trust Company (the "Trustee") and qualify as party-in-interest transactions.

Cash is deposited in the account managed by the Trustee. Transactions in cash account qualify as party-in-interest transactions.

Administrative expenses included in the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2022, totaling \$18,986 are comprised of: 1) fees charged to the Plan by the Trustees for recordkeeping and other transactional/administrative services totaling \$16,135, and 2) fees charged to the Plan by a financial advisor for investment advisory services totaling \$2,851.

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 7. PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

NOTE 8. TAX STATUS

The Plan has adopted a volume submitter plan ("VSP") which received an opinion letter from the IRS dated June 30, 2020, stating that the VSP is designed in accordance with the applicable sections of the IRC. Although the Plan has been amended since receiving the opinion letter, the Plan administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believes the Plan is qualified and, the related trust is tax-exempt.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2022 and 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 9. DELINQUENT PARTICIPANT CONTRIBUTIONS

During the year ended December 31, 2022, the Company failed to remit participant contributions, including loan repayments, aggregating \$198,544 to the Plan on a timely basis as prescribed in the applicable Department of Labor ("DOL") regulations, which require employers to remit employee contributions to the Plan as soon as they can be reasonably segregated from the employer's general assets. These transactions constitute prohibited transactions as defined by ERISA. Participant contributions and loan repayments totaling \$1,379 were withheld throughout the Plan Year 2022, and have not yet been remitted to the Plan. The Plan administrator is in the process of identifying the affected participants and will then deposit the funds into their respective accounts.

During the year ended December 31, 2020, the Company failed to remit participant contributions totaling \$185, to the Plan on a timely basis as prescribed in the applicable DOL regulations. Participant contributions totaling \$185 were withheld on January 29, 2020, and have not yet been remitted to the Plan. The Plan administrator is in the process of identifying the affected participants and will then deposit the funds into their respective accounts.

SUPPLEMENTAL SCHEDULES

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
SCHEDULE H, LINE 4i - ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2022
EIN: 98-0408906
PLAN NUMBER: 001

(a)	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investments, including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
*	Cash	Cash	**	\$ 11,413
	Banc Master Deposit Account A	Interest bearing cash	**	114,063
	Vanguard Total Stock Mkt Idx Adm	Mutual fund	**	1,343,854
	Vanguard Total Intl Stock Index Admiral	Mutual fund	**	870,832
	Vanguard Total Bond Market Index Adm	Mutual fund	**	292,125
	Vanguard Real Estate Index Admiral	Mutual fund	**	246,396
	Vanguard 500 Index Admiral	Mutual fund	**	197,191
	Vanguard Total Intl Bd Idx Admiral	Mutual fund	**	127,125
	Vanguard Small Cap Growth Index Admiral	Mutual fund	**	61,493
	Vanguard Mid-Cap Growth Index Admiral	Mutual fund	**	61,344
	Vanguard Emerging Mkts Stock Idx Adm	Mutual fund	**	21,634
	Vanguard Growth Index Admiral	Mutual fund	**	18,337
	Vanguard Developed Markets Index Admiral	Mutual fund	**	18,065
	Vanguard Small Cap Index Adm	Mutual fund	**	16,944
	Vanguard Value Index Adm	Mutual fund	**	12,623
	Vanguard Mid-Cap Value Index Admiral	Mutual fund	**	12,489
	Vanguard Small Cap Value Index Admiral	Mutual fund	**	12,486
	Vanguard Shrt-Term Infl-Prot Sec Idx Adm	Mutual fund	**	3,618
	Vanguard Mid Cap Index Admiral	Mutual fund	**	<u>2,697</u>
				<u>3,444,729</u>
		Interest rates at 5.25% per annum and maturing through June 2027		
*	Notes receivable from participants		**	<u>7,958</u>
	TOTAL			<u><u>\$ 3,452,687</u></u>

* Represents a party-in-interest to the Plan as defined by ERISA.

** Cost information is not required for participant-directed investments and therefore it is not included.

See independent auditor's report.

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
SCHEDULE H, LINE 4a - DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2022
EIN: 98-0408906
PLAN NUMBER: 001

Participant Contributions Transferred Late to the Plan			Check Here if Late Participant Loan Repayments Are Included	Totals that Constitute Nonexempt Prohibited Transactions		Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51
				Contributions Not Corrected				
Amount Withheld	Date Withheld	Date Remitted						
\$ 185	1/29/2020	-		\$ 185	\$ -	\$ -	\$ -	
2020 TOTAL				\$ 185	\$ -	\$ -	\$ -	
\$ 1,014	4/20/2022			\$ 1,014	\$ -	\$ -	\$ -	
277	4/20/2022		✓	277	-	-	-	
88	6/15/2022		✓	88	-	-	-	
15,548	1/26/2022	2/6/2022	✓	-	15,548	-	-	
527	3/9/2022	3/17/2022		-	527	-	-	
10,763	3/23/2022	6/8/2022		-	10,763	-	-	
4,716	3/23/2022	5/2/2022		-	4,716	-	-	
3,485	4/6/2022	5/2/2022		-	3,485	-	-	
1,175	4/6/2022	5/3/2022		-	1,175	-	-	
19,002	4/6/2022	5/4/2022		-	19,002	-	-	
381	4/6/2022	6/6/2022		-	381	-	-	

See independent auditor's report.

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
SCHEDULE H, LINE 4a - DELINQUENT PARTICIPANT CONTRIBUTIONS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2022
EIN: 98-0408906
PLAN NUMBER: 001

				Totals that Constitute Nonexempt Prohibited Transactions				
				Check Here if Late Participant Loan Repayments Are Included	Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51
Participant Contributions Transferred Late to the Plan								
Amount Withheld	Date Withheld	Date Remitted						
\$ 17,950	4/20/2022	5/4/2022		\$ -	\$ 17,950	\$ -	\$ -	
1,014	5/4/2022	6/2/2022		-	1,014	-	-	
1,014	5/18/2022	6/2/2022		-	1,014	-	-	
15,759	7/27/2022	8/6/2022		-	15,759	-	-	
383	8/1/2022	8/18/2022		-	383	-	-	
400	8/2/2022	8/13/2022		-	400	-	-	
16,162	8/10/2022	8/19/2022		-	16,162	-	-	
16,560	9/7/2022	9/17/2022		-	16,560	-	-	
15,618	11/16/2022	12/14/2022	✓	-	15,618	-	-	
20,440	11/30/2022	12/14/2022	✓	-	20,440	-	-	
19,276	12/14/2022	1/10/2023	✓	-	19,276	-	-	
15,528	12/28/2022	1/10/2023	✓	-	15,528	-	-	
88	3/23/2022	1/30/2023	✓	-	88	-	-	
78	4/6/2022	1/30/2023	✓	-	78	-	-	

See independent auditor's report.

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
SCHEDULE H, LINE 4a - DELINQUENT PARTICIPANT CONTRIBUTIONS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2022
EIN: 98-0408906
PLAN NUMBER: 001

					Totals that Constitute Nonexempt Prohibited Transactions			
					Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51	
Participant Contributions Transferred Late to the Plan			Check Here if Late Participant Loan Repayments Are Included	Contributions Not Corrected				
Amount Withheld	Date Withheld	Date Remitted						
\$ 154	4/20/2022	10/13/2023	✓	\$ -	\$ 154	\$ -	\$ -	
88	5/4/2022	10/13/2023	✓	-	88	-	-	
88	5/18/2022	10/13/2023	✓	-	88	-	-	
88	6/1/2022	10/13/2023	✓	-	88	-	-	
88	6/29/2022	10/13/2023	✓	-	88	-	-	
88	7/13/2022	10/13/2023	✓	-	88	-	-	
88	7/27/2022	10/13/2023	✓	-	88	-	-	
88	8/10/2022	10/13/2023	✓	-	88	-	-	
88	8/24/2022	10/13/2023	✓	-	88	-	-	
88	9/7/2022	10/13/2023	✓	-	88	-	-	
88	9/21/2022	10/13/2023	✓	-	88	-	-	
88	10/5/2022	10/13/2023	✓	-	88	-	-	

See independent auditor's report.

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
SCHEDULE H, LINE 4a - DELINQUENT PARTICIPANT CONTRIBUTIONS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2022
EIN: 98-0408906
PLAN NUMBER: 001

					Totals that Constitute Nonexempt Prohibited Transactions			
					Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51	
Participant Contributions Transferred Late to the Plan				Check Here if Late Participant Loan Repayments Are Included	Contributions Not Corrected			
Amount Withheld	Date Withheld	Date Remitted						
\$ 88	10/19/2022	10/13/2023	✓		\$ -	\$ 88	\$ -	
88	11/2/2022	10/13/2023	✓		-	88	-	-
2022 TOTAL					\$ 1,379	\$ 197,165	\$ -	\$ -

See independent auditor's report.

**VISTA ENTERTAINMENT SOLUTIONS USA
INC. 401(k) PLAN
FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
YEAR ENDED DECEMBER 31, 2022**

**VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
FOR THE YEAR ENDED DECEMBER 31, 2022**

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator
Vista Entertainment Solutions USA Inc. 401(k) Plan

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

We have performed audits of the accompanying financial statements of Vista Entertainment Solutions USA Inc. 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements 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 audit of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our 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 qualified institutions 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 4 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 referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meet 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 the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Emphasis of Matter Regarding Delinquent Participant Contributions

As more fully described in Note 9 to the financial statements, Vista Entertainment Solutions USA Inc. failed to remit certain participant contributions aggregating \$198,729 to the Plan on a timely basis. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of 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.

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

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

Our audits did not extend to the certified investment information, except for obtaining and reading the certifications, 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 Schedules Required by ERISA

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

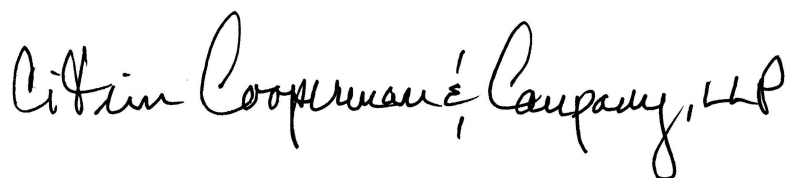
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Supplemental Schedules Required by ERISA (Continued)

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

In our opinion -

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



Woodland Hills, California
December 19, 2023

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Assets:		
Investments at fair value	\$ <u>3,433,316</u>	\$ <u>3,495,949</u>
Noninterest-bearing cash	<u>11,413</u>	<u>-</u>
Receivables:		
Participant contributions	38,650	-
Employer matching contributions	5,483	-
Other receivable	1,550	-
Notes receivable from participants	<u>7,958</u>	<u>8,667</u>
Total receivables	<u>53,641</u>	<u>8,667</u>
NET ASSETS AVAILABLE FOR BENEFITS	\$ <u>3,498,370</u>	\$ <u>3,504,616</u>

See accompanying notes to financial statements.

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2022

Additions to net assets attributed to:

Investment income (loss):

Net depreciation in fair value of investments \$ (624,796)

Dividends 68,405

Total investment loss (556,391)

Interest income on notes receivable from participants 121

Contributions:

Participant deferrals 508,158

Employer matching 123,860

Participant rollovers 98,062

Total contributions 730,080

Total additions 173,810

Deductions from net assets attributed to:

Benefits paid to participants 161,070

Administrative expenses 18,986

Total deductions 180,056

Net decrease in net assets available for benefits (6,246)

Net assets available for benefits - beginning 3,504,616

NET ASSETS AVAILABLE FOR BENEFITS - ENDING **\$ 3,498,370**

See accompanying notes to financial statements.

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 1. DESCRIPTION OF PLAN

The following description of the Vista Entertainment Solutions USA Inc. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined-contribution plan sponsored by Vista Entertainment Solutions USA Inc., covering eligible employees of Vista Entertainment Solutions USA Inc., Powster USA Inc., and Movio, Inc. (collectively, the "Company"). The Plan is offered to all employees of the Company who have completed three months of service, excluding leased employees and interns. During January 1, 2022 to April 21, 2022, eligible employees were able to enroll in the Plan on the first day of the month following the month in which the eligibility requirements were met. Effective April 22, 2022, eligible employees are able to enroll in the Plan immediately upon meeting the eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Participant Contributions

Participants may contribute up to 90% of their annual eligible compensation as a pre-tax deferral, up to the maximum allowed by the Internal Revenue Code ("IRC"), as defined in the Plan. The Plan also allows participants to make after-tax Roth contributions subject to certain limitations determined by the IRC. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers).

Employer Contributions

The Plan allows for the Company to make matching contributions to the Plan equal to 100% of the participant's contributions that are not in excess of 2% of eligible compensation. Participants become eligible for matching contributions immediately after becoming eligible to enroll in the Plan. For the year ended December 31, 2022, the Company made discretionary matching contributions to the Plan totaling \$123,860, of which \$5,483 were receivable at December 31, 2022, and were remitted to the Plan in January 2023.

The Plan also allows for the Company to make discretionary profit-sharing contributions to the Plan. The Company did not elect to make a discretionary profit-sharing contribution to the Plan for the year ended December 31, 2022.

Participant Accounts

Each participant's account is credited with the participant's contribution, the Company's contributions, if any, an allocation of investment earnings or losses, and an allocation of administrative expenses. 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.

All contributions made to participants' accounts are directed by the participants into investments offered by the Plan and the allocations between investments can be changed at will.

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 1. DESCRIPTION OF PLAN (CONTINUED)

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service and a participant is 100% vested after three years of credited service or after attaining normal retirement age (65), whichever occurs first. Participants who become totally disabled or die before normal retirement age become fully vested in their accrued benefits.

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 minus the difference between the highest outstanding balance of loans in the past 12 months and the outstanding balance of the loan from the Plan or 50% of the participant's vested account balance. The minimum amount that may be borrowed is \$1,000. A participant may not have more than one loan outstanding at any time. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan administrator. Principal and interest are paid ratably through payroll deductions.

If a participant fails to make a payment when the loans are due under the terms of the loan, that participant will be in default. In the event of default, the loan shall become due and payable immediately and interest will continue to accrue until the entire loan balance is repaid. The Plan will take all reasonable actions to collect the balance owed on the loan. Under certain circumstances, the loan in default could be considered a distribution from the Plan and could be considered income to the participant. In any event, failure to repay a loan will reduce the benefit a participant would otherwise be entitled to from the Plan.

Payment of Benefits

On termination of service due to death, disability or retirement, or upon attaining the age of 59-1/2, a participant may elect to receive a lump-sum amount equal to the participant's vested interest in their account. If a participant terminates employment with a vested account balance less than \$5,000, a distribution will be made to the participant regardless of whether the participant consents to receive it.

The Plan allows for hardship withdrawals from a participant's deferral account.

All withdrawals are subject to the limits specified in the Plan and by the Internal Revenue Service ("IRS").

Forfeitures

Forfeitures of the non-vested portion of terminated participants' accounts are used to pay administrative expenses or reduce future employer contributions. At December 31, 2022 and 2021, forfeited non-vested accounts totaled \$17,126 and \$11,775, respectively. For the ended December 31, 2022, forfeitures of \$5,535 were used to reduce employer contributions.

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits at the date of the financial statements and changes in net assets available for benefits during the year. Accordingly, actual results could differ from those estimates. Any adjustments applied to estimated amounts are recognized in the year such adjustments are determined.

Investment Valuation and Income Recognition

Investments, as certified by Matrix Trust Company and LT Trust Company (the "Trustees") as of December 31, 2022 and December 31, 2021, respectively, 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. The Plan administrator determines the Plan's valuation policies utilizing information provided by the Trustees. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are reflected on a trade-date basis. Dividend income is recorded on the ex-dividend date. Net depreciation includes the Plan's gains and losses on investments bought and sold, as well as held, during the year.

Fair Value Measurements

U.S. GAAP defines fair value and established 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 are quoted prices (unadjusted) in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date. |
| Level 2 | Inputs to the valuation methodology include: <ul style="list-style-type: none">• 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; and• inputs that are derived principally from or corroborated by observable market data by correlation or other means. |

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value Measurements (Continued)

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 Unobservable inputs based on the Plan's assessment of the assumptions that market participants would use in pricing the asset or liability.

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

Following is a description of the valuation methodology used for assets measured at fair value and which are included in the fair value hierarchy. There have been no changes in the methodology used at December 31, 2022 and 2021.

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

Interest-bearing cash: The carrying amounts of interest bearing cash approximates fair value.

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future values. Furthermore, although the Plan administrator believes its valuation methods are appropriate and consistent with those of 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.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2022 and 2021. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefits are recorded when paid.

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Administrative Expenses

Certain expenses of maintaining the Plan are paid directly from the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Certain investment-related expenses are included in net depreciation in the fair value of investments.

Subsequent Events

The Plan has evaluated subsequent events through December 19, 2023, the date on which these financial statements were available to be issued, and management has determined that, except as disclosed in Notes 1 and 4, there are no other subsequent events that require disclosure under Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 855, *Subsequent Events*.

NOTE 3. FAIR VALUE MEASUREMENTS

The following tables set forth by level within the fair value hierarchy summarize the Plan's assets measured at fair value as of December 31, 2022 and 2021. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

<u>Assets at Fair Value as of December 31, 2022</u>				
<u>Description</u>	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Mutual funds	\$ 3,319,253	\$ 3,319,253	\$ -	\$ -
Interest bearing cash	<u>114,063</u>	<u>114,063</u>	<u>-</u>	<u>-</u>
	<u>\$ 3,433,316</u>	<u>\$ 3,433,316</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Assets at Fair Value as of December 31, 2021</u>				
<u>Description</u>	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Mutual funds	\$ 3,481,507	\$ 3,481,507	\$ -	\$ -
Money market fund	<u>14,442</u>	<u>14,442</u>	<u>-</u>	<u>-</u>
	<u>\$ 3,495,949</u>	<u>\$ 3,495,949</u>	<u>\$ -</u>	<u>\$ -</u>

During the years ended December 31, 2022 and 2021, there were no transfers between levels of the fair value hierarchy.

NOTE 4. INFORMATION PREPARED AND CERTIFIED BY THE TRUSTEES

On March 18, 2022, the Plan changed its trustee from LT Trust Company to American Trust Company, and on December 6, 2022, the Plan changed its trustee from American Trust Company to Matrix Trust Company. Investment information was certified by LT Trust Company for the period January 1, 2022 to March 18, 2022; American Trust Company for the period March 18, 2022 to December 6, 2022; and Matrix Trust Company for the period December 6, 2022 to December 31, 2022.

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 4. INFORMATION PREPARED AND CERTIFIED BY THE TRUSTEES
(CONTINUED)

The following tables summarize investment information regarding the Plan as of December 31, 2022 and 2021, and for the year ended December 31, 2022, included in the Plan's financial statements and supplemental schedules, that was prepared by or derived from information prepared by the Trustees and furnished to the Plan administrator. The Plan administrator has obtained certifications from the Trustees that such information is complete and accurate.

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 4. INFORMATION PREPARED AND CERTIFIED BY THE TRUSTEES
(CONTINUED)

	<u>2022</u>	<u>2021</u>
Investments:		
Cash	\$ 11,413	\$ -
Mutual funds	3,319,253	3,481,507
Money market fund	-	14,442
Interest-bearing cash	<u>114,063</u>	<u>-</u>
Total investments	<u>\$ 3,444,729</u>	<u>\$ 3,495,949</u>
Notes receivable from participants*		<u>\$ 8,667</u>
Dividends	<u>\$ 68,405</u>	
Net depreciation in fair value of investments	<u>\$ (624,796)</u>	
Interest income on notes receivable from participants*	<u>\$ 121</u>	

* Notes receivable balance at December 31, 2022, was not certified by the trustee of the Plan from December 6, 2022 to December 31, 2022. Notes receivable activity was certified by the trustees from January 1, 2022 to December 6, 2022.

In October 2023, Fidelity Investments became the new trustee and recordkeeper for the Plan. On the effective date of this change, the assets of the Plan were transferred from a trust maintained by Matrix Trust Company to a trust maintained by Fidelity Investments.

NOTE 5. RISKS AND UNCERTAINTIES

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

NOTE 6. RELATED-PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Notes receivable from participants are managed by Matrix Trust Company (the "Trustee") and qualify as party-in-interest transactions.

Cash is deposited in the account managed by the Trustee. Transactions in cash account qualify as party-in-interest transactions.

Administrative expenses included in the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2022, totaling \$18,986 are comprised of: 1) fees charged to the Plan by the Trustees for recordkeeping and other transactional/administrative services totaling \$16,135, and 2) fees charged to the Plan by a financial advisor for investment advisory services totaling \$2,851.

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 7. PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

NOTE 8. TAX STATUS

The Plan has adopted a volume submitter plan ("VSP") which received an opinion letter from the IRS dated June 30, 2020, stating that the VSP is designed in accordance with the applicable sections of the IRC. Although the Plan has been amended since receiving the opinion letter, the Plan administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believes the Plan is qualified and, the related trust is tax-exempt.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2022 and 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 9. DELINQUENT PARTICIPANT CONTRIBUTIONS

During the year ended December 31, 2022, the Company failed to remit participant contributions, including loan repayments, aggregating \$198,544 to the Plan on a timely basis as prescribed in the applicable Department of Labor ("DOL") regulations, which require employers to remit employee contributions to the Plan as soon as they can be reasonably segregated from the employer's general assets. These transactions constitute prohibited transactions as defined by ERISA. Participant contributions and loan repayments totaling \$1,379 were withheld throughout the Plan Year 2022, and have not yet been remitted to the Plan. The Plan administrator is in the process of identifying the affected participants and will then deposit the funds into their respective accounts.

During the year ended December 31, 2020, the Company failed to remit participant contributions totaling \$185, to the Plan on a timely basis as prescribed in the applicable DOL regulations. Participant contributions totaling \$185 were withheld on January 29, 2020, and have not yet been remitted to the Plan. The Plan administrator is in the process of identifying the affected participants and will then deposit the funds into their respective accounts.

SUPPLEMENTAL SCHEDULES

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
SCHEDULE H, LINE 4i - ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2022
EIN: 98-0408906
PLAN NUMBER: 001

(a)	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investments, including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
*	Cash	Cash	**	\$ 11,413
	Banc Master Deposit Account A	Interest bearing cash	**	114,063
	Vanguard Total Stock Mkt Idx Adm	Mutual fund	**	1,343,854
	Vanguard Total Intl Stock Index Admiral	Mutual fund	**	870,832
	Vanguard Total Bond Market Index Adm	Mutual fund	**	292,125
	Vanguard Real Estate Index Admiral	Mutual fund	**	246,396
	Vanguard 500 Index Admiral	Mutual fund	**	197,191
	Vanguard Total Intl Bd Idx Admiral	Mutual fund	**	127,125
	Vanguard Small Cap Growth Index Admiral	Mutual fund	**	61,493
	Vanguard Mid-Cap Growth Index Admiral	Mutual fund	**	61,344
	Vanguard Emerging Mkts Stock Idx Adm	Mutual fund	**	21,634
	Vanguard Growth Index Admiral	Mutual fund	**	18,337
	Vanguard Developed Markets Index Admiral	Mutual fund	**	18,065
	Vanguard Small Cap Index Adm	Mutual fund	**	16,944
	Vanguard Value Index Adm	Mutual fund	**	12,623
	Vanguard Mid-Cap Value Index Admiral	Mutual fund	**	12,489
	Vanguard Small Cap Value Index Admiral	Mutual fund	**	12,486
	Vanguard Shrt-Term Infl-Prot Sec Idx Adm	Mutual fund	**	3,618
	Vanguard Mid Cap Index Admiral	Mutual fund	**	<u>2,697</u>
				<u>3,444,729</u>
		Interest rates at 5.25% per annum and maturing through June 2027		
*	Notes receivable from participants		**	<u>7,958</u>
	TOTAL			<u><u>\$ 3,452,687</u></u>

* Represents a party-in-interest to the Plan as defined by ERISA.

** Cost information is not required for participant-directed investments and therefore it is not included.

See independent auditor's report.

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
SCHEDULE H, LINE 4a - DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2022
EIN: 98-0408906
PLAN NUMBER: 001

			Check Here if Late Participant Loan Repayments Are Included	Totals that Constitute Nonexempt Prohibited Transactions			
				Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51
Participant Contributions Transferred Late to the Plan							
Amount Withheld	Date Withheld	Date Remitted					
\$ 185	1/29/2020	-		\$ 185	\$ -	\$ -	\$ -
2020 TOTAL				\$ 185	\$ -	\$ -	\$ -
\$ 1,014	4/20/2022			\$ 1,014	\$ -	\$ -	\$ -
277	4/20/2022		✓	277	-	-	-
88	6/15/2022		✓	88	-	-	-
15,548	1/26/2022	2/6/2022	✓	-	15,548	-	-
527	3/9/2022	3/17/2022		-	527	-	-
10,763	3/23/2022	6/8/2022		-	10,763	-	-
4,716	3/23/2022	5/2/2022		-	4,716	-	-
3,485	4/6/2022	5/2/2022		-	3,485	-	-
1,175	4/6/2022	5/3/2022		-	1,175	-	-
19,002	4/6/2022	5/4/2022		-	19,002	-	-
381	4/6/2022	6/6/2022		-	381	-	-

See independent auditor's report.

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
SCHEDULE H, LINE 4a - DELINQUENT PARTICIPANT CONTRIBUTIONS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2022
EIN: 98-0408906
PLAN NUMBER: 001

				Totals that Constitute Nonexempt Prohibited Transactions				
				Check Here if Late Participant Loan Repayments Are Included	Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51
Participant Contributions Transferred Late to the Plan								
Amount Withheld	Date Withheld	Date Remitted						
\$ 17,950	4/20/2022	5/4/2022		\$ -	\$ 17,950	\$ -	\$ -	
1,014	5/4/2022	6/2/2022		-	1,014	-	-	
1,014	5/18/2022	6/2/2022		-	1,014	-	-	
15,759	7/27/2022	8/6/2022		-	15,759	-	-	
383	8/1/2022	8/18/2022		-	383	-	-	
400	8/2/2022	8/13/2022		-	400	-	-	
16,162	8/10/2022	8/19/2022		-	16,162	-	-	
16,560	9/7/2022	9/17/2022		-	16,560	-	-	
15,618	11/16/2022	12/14/2022	✓	-	15,618	-	-	
20,440	11/30/2022	12/14/2022	✓	-	20,440	-	-	
19,276	12/14/2022	1/10/2023	✓	-	19,276	-	-	
15,528	12/28/2022	1/10/2023	✓	-	15,528	-	-	
88	3/23/2022	1/30/2023	✓	-	88	-	-	
78	4/6/2022	1/30/2023	✓	-	78	-	-	

See independent auditor's report.

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
SCHEDULE H, LINE 4a - DELINQUENT PARTICIPANT CONTRIBUTIONS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2022
EIN: 98-0408906
PLAN NUMBER: 001

					Totals that Constitute Nonexempt Prohibited Transactions			
					Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51	
Participant Contributions Transferred Late to the Plan				Check Here if Late Participant Loan Repayments Are Included	Contributions Not Corrected			
Amount Withheld	Date Withheld	Date Remitted						
\$ 154	4/20/2022	10/13/2023	✓		\$ -	\$ 154	\$ -	\$ -
88	5/4/2022	10/13/2023	✓		-	88	-	-
88	5/18/2022	10/13/2023	✓		-	88	-	-
88	6/1/2022	10/13/2023	✓		-	88	-	-
88	6/29/2022	10/13/2023	✓		-	88	-	-
88	7/13/2022	10/13/2023	✓		-	88	-	-
88	7/27/2022	10/13/2023	✓		-	88	-	-
88	8/10/2022	10/13/2023	✓		-	88	-	-
88	8/24/2022	10/13/2023	✓		-	88	-	-
88	9/7/2022	10/13/2023	✓		-	88	-	-
88	9/21/2022	10/13/2023	✓		-	88	-	-
88	10/5/2022	10/13/2023	✓		-	88	-	-

See independent auditor's report.

VISTA ENTERTAINMENT SOLUTIONS USA INC. 401(k) PLAN
SCHEDULE H, LINE 4a - DELINQUENT PARTICIPANT CONTRIBUTIONS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2022
EIN: 98-0408906
PLAN NUMBER: 001

					Totals that Constitute Nonexempt Prohibited Transactions			
					Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51	
Participant Contributions Transferred Late to the Plan				Check Here if Late Participant Loan Repayments Are Included	Contributions Not Corrected			
Amount Withheld	Date Withheld	Date Remitted						
\$ 88	10/19/2022	10/13/2023	✓		\$ -	\$ 88	\$ -	
88	11/2/2022	10/13/2023	✓		-	88	-	-
2022 TOTAL					\$ 1,379	\$ 197,165	\$ -	\$ -

See independent auditor's report.