

<p style="text-align: center;"><b>Form 5500</b></p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p style="font-size: x-small;">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).</p> <p style="text-align: center;"><b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b></p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold; text-align: center;">2023</p> <hr/> <p style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</p>
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**Part I Annual Report Identification Information**  
 For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

**A** This return/report is for:  a multiemployer plan  a multiple-employer plan (Filers checking this box must provide 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**

<p><b>1a</b> Name of plan <u>PRIME DIGITAL 401(K) PLAN</u></p>	<p><b>1b</b> Three-digit plan number (PN) ▶ <u>001</u></p>
<p><b>2a</b> Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>PRIME DIGITAL</u></p> <p><u>330 SOUTH RAMPART BOULEVARD</u> <u>SUITE 260</u> <u>LAS VEGAS, NV 89145</u></p>	<p><b>1c</b> Effective date of plan <u>01/01/2021</u></p> <p><b>2b</b> Employer Identification Number (EIN) <u>84-2264528</u></p> <p><b>2c</b> Plan Sponsor's telephone number <u>702-840-4000</u></p> <p><b>2d</b> Business code (see instructions) <u>541800</u></p>

**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.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	04/22/2024	QIAN LIU
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

<p><b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor</p> <p>GUIDELINE, INC.</p> <p>1412 CHAPIN AVENUE BURLINGAME, CA 94010</p>	<p><b>3b</b> Administrator's EIN 47-4474775</p> <p><b>3c</b> Administrator's telephone number 888-228-3491</p>
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<p><b>4</b> 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:</p> <p><b>a</b> Sponsor's name</p> <p><b>c</b> Plan Name</p>	<p><b>4b</b> EIN</p> <p><b>4d</b> PN</p>
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<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	324
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<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).		
<b>a(1)</b> Total number of active participants at the beginning of the plan year .....	<b>6a(1)</b>	261
<b>a(2)</b> Total number of active participants at the end of the plan year .....	<b>6a(2)</b>	0
<b>b</b> Retired or separated participants receiving benefits .....	<b>6b</b>	0
<b>c</b> Other retired or separated participants entitled to future benefits .....	<b>6c</b>	185
<b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....	<b>6d</b>	185
<b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....	<b>6e</b>	0
<b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....	<b>6f</b>	185
<b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....	<b>6g(1)</b>	291
<b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....	<b>6g(2)</b>	185
<b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....	<b>6h</b>	0

<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	<b>7</b>	
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**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
 2E 2F 2G 2J 2S 2T 3B 3D 3H

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

<p><b>9a</b> Plan funding arrangement (check all that apply)</p> <p>(1) <input type="checkbox"/> Insurance</p> <p>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts</p> <p>(3) <input checked="" type="checkbox"/> Trust</p> <p>(4) <input type="checkbox"/> General assets of the sponsor</p>	<p><b>9b</b> Plan benefit arrangement (check all that apply)</p> <p>(1) <input type="checkbox"/> Insurance</p> <p>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts</p> <p>(3) <input checked="" type="checkbox"/> Trust</p> <p>(4) <input type="checkbox"/> General assets of the sponsor</p>
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**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

<p><b>a Pension Schedules</b></p> <p>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)</p> <p>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</p> <p>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</p> <p>(4) <input type="checkbox"/> <b>DCG</b> (Individual Plan Information) – Number Attached _____</p> <p>(5) <input type="checkbox"/> <b>MEP</b> (Multiple-Employer Retirement Plan Information)</p>	<p><b>b General Schedules</b></p> <p>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)</p> <p>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)</p> <p>(3) <input type="checkbox"/> <b>A</b> (Insurance Information) – Number Attached _____</p> <p>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)</p> <p>(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)</p> <p>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)</p>
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**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

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**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.

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**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 2023 Form M-1 annual report. If the plan was not required to file the 2023 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 \_\_\_\_\_

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<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2023</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2023 or fiscal plan year beginning **01/01/2023** and ending **12/31/2023**

<b>A</b> Name of plan <b>PRIME DIGITAL 401(K) PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>PRIME DIGITAL</b>	<b>D</b> Employer Identification Number (EIN) <b>84-2264528</b>	

**Part I Service Provider Information (see instructions)**

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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**(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)

GUIDELINE, INC.

47-4474775

(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?
14 15 16 26 27 31 37 38 50 64 65 72	RECORDKEEPER	7249	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**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.

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

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

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

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

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

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

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> 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)

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2023</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2023 or fiscal plan year beginning <b>01/01/2023</b> and ending <b>12/31/2023</b>	
<b>A</b> Name of plan <b>PRIME DIGITAL 401(K) PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>PRIME DIGITAL</b>	<b>D</b> Employer Identification Number (EIN) <b>84-2264528</b>

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

		(a) Beginning of Year	(b) End of Year
<b>Assets</b>			
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	1174	77811
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>		
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>		
<b>(3)</b> Other .....	<b>1b(3)</b>		
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	23366	0
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>		
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>		
<b>(B)</b> All other .....	<b>1c(3)(B)</b>		
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>		
<b>(B)</b> Common .....	<b>1c(4)(B)</b>		
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>		
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>		
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>		
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	28675	
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>		
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>		
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>		
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>		
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	4362422	3434723
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>		
<b>(15)</b> Other .....	<b>1c(15)</b>		

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	4415637	3512534
<b>Liabilities</b>			
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
<b>Net Assets</b>			
l Net assets (subtract line 1k from line 1f) .....	1l	4415637	3512534

**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.

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: (A) Employers .....	2a(1)(A)	0	
(B) Participants .....	2a(1)(B)	1098028	
(C) Others (including rollovers) .....	2a(1)(C)	271599	
(2) Noncash contributions .....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2) .....	2a(3)		1369627
<b>b Earnings on investments:</b>			
(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)	603	
(F) Other .....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F) .....	2b(1)(G)		603
(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)	113119	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C) .....	2b(2)(D)		113119
(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)		
(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)		

		(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)		606659
<b>c</b> Other income.....	2c		3568
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	2d		2093576

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	2985830	
(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)		2985830
<b>f</b> Corrective distributions (see instructions).....	2f		3600
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	2g		0
<b>h</b> Interest expense.....	2h		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)	3408	
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees.....	2i(5)	3786	
(6) Bank or trust company trustee/custodial fees.....	2i(6)		
(7) Actuarial fees.....	2i(7)		
(8) Legal fees.....	2i(8)		
(9) Valuation/appraisal fees.....	2i(9)		
(10) Other trustee fees and expenses.....	2i(10)		
(11) Other expenses.....	2i(11)	55	
(12) Total administrative expenses. Add lines 2i(1) through (11).....	2i(12)		7249
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	2j		2996679

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line 2j from line 2d.....	2k		-903103
<b>l</b> 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: **ELLSWORTH & STOUT CPAS**

(2) EIN: **26-1629859**

**d** The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

- (1)  This form is filed for a CCT, PSA, DCG 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. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
<b>a</b> 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.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	288689
<b>b</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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>c</b> 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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>d</b> 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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	0
<b>e</b> Was this plan covered by a fidelity bond?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	705050000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	0
<b>g</b> 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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>h</b> 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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>j</b> 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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	0
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>n</b> 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.	<input type="checkbox"/>	<input type="checkbox"/>	

**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 0.

**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.)

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> 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 \_\_\_\_\_.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2023</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2023 or fiscal plan year beginning **01/01/2023** and ending **12/31/2023**

<b>A</b> Name of plan <b>PRIME DIGITAL 401(K) PLAN</b>	<b>B</b> Three-digit plan number (PN)	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>PRIME DIGITAL</b>	<b>D</b> Employer Identification Number (EIN) <b>84-2264528</b>	

<b>Part I</b>	<b>Distributions</b>
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**All references to distributions relate only to payments of benefits during the plan year.**

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	<b>1</b>	<b>0</b>
---	----------	----------

**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
 EIN(s): **04-3581074**

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....	<b>3</b>	
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<b>Part II</b>	<b>Funding Information</b> (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.**

<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	<b>6a</b>	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>6b</b>	
<b>c</b> 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) .....	<b>6c</b>	

**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

<b>Part III</b>	<b>Amendments</b>
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**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

<b>Part IV</b>	<b>ESOPs</b> (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

**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:

<b>a</b> The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment) .....	<b>14a</b>	
<b>b</b> The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) .....	<b>14b</b>	
<b>c</b> The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	<b>14c</b>	

**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:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

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

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</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 .....	<b>16b</b>	

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

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

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

**19** If the total number of participants is 1,000 or more, complete lines (a) and (b):

**a** Enter the percentage of plan assets held as:  
 Public Equity: \_\_\_\_\_% Private Equity: \_\_\_\_\_% Investment-Grade Debt and Interest Rate Hedging Assets: \_\_\_\_\_%  
 High-Yield Debt: \_\_\_\_\_% Real Assets: \_\_\_\_\_% Cash or Cash Equivalents: \_\_\_\_\_% Other: \_\_\_\_\_%

**b** Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:  
 0-5 years  5-10 years  10-15 years  15 years or more

**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.....

**Part VII IRS Compliance Questions**

**21a** Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?  Yes  No

**21b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

Design-based safe harbor method

"Prior year" ADP test

"Current year" ADP test

N/A

**22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 11 / 18 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q704210A.

**PRIME DIGITAL 401(K) PLAN**  
**FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**PRIME DIGITAL 401(K) PLAN  
FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

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*Independent Auditor's Report*

To the Administrative Committee of  
Prime Digital 401(k) Plan

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

We have performed audits of the accompanying financial statements of Prime Digital 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, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, stating that the certified investment information, as described in Note 6 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 a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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.



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### 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) audits 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 ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

### Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan 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 Plans ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedules Required by ERISA

The supplemental schedules of assets (held at year end) as of and for the year ended December 31, 2023 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, 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).

*Ellsworth & Stout, LLC*

Las Vegas, Nevada  
April 11, 2024

**PRIME DIGITAL 401(K) PLAN  
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS  
DECEMBER 31, 2023 AND 2022**

---

	<u>2023</u>	<u>2022</u>
<b>ASSETS</b>		
Investments, at fair value	\$ 3,434,723	\$ 4,362,422
Interest bearing cash	-	23,366
Non interest bearing cash	77,810	1,174
<b>Total investments</b>	<u>3,512,533</u>	<u>4,386,962</u>
Receivables:		
Notes receivable from participants	-	28,675
<b>Total receivables</b>	<u>-</u>	<u>28,675</u>
<b>Total assets</b>	<u>3,512,533</u>	<u>4,415,637</u>
 <b>LIABILITIES</b>		
Operating liabilities	-	1,479
<b>Total liabilities</b>	<u>-</u>	<u>1,479</u>
 <b>NET ASSETS AVAILABLE FOR BENEFITS</b>	<u>\$ 3,512,533</u>	<u>\$ 4,414,158</u>

*See accompanying notes to the financial statements.*

**PRIME DIGITAL 401(K) PLAN**  
**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

---

**Additions:**

Investment income:	
Net appreciation in fair value of investments	\$ 608,136
Interest and dividends	117,289
	<u>725,425</u>
Contributions:	
Participant	1,098,028
Rollover	271,599
	<u>1,369,627</u>
Total additions	<u>2,095,052</u>

**Deductions:**

Benefits paid to participants	2,989,429
Administrative fees	7,248
Total deductions	<u>2,996,677</u>
Net decrease	(901,625)

**Net Assets Available for Benefits:**

Beginning of year	<u>4,414,158</u>
End of year	<u>\$ 3,512,533</u>

*See accompanying notes to the financial statements.*

**PRIME DIGITAL 401(K) PLAN  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

---

**NOTE 1 – DESCRIPTION OF THE PLAN**

The following description of the Prime Digital 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

**General**

Prior to termination, the Plan was a defined contribution profit sharing plan with a cash or deferral arrangement under Section 401(k) of the Internal Revenue Code (“IRC”). The Plan was subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Employees of Prime Digital (participating employer), may participate in the Plan effective January 1, 2021.

A Plan committee, mainly the HR Director, appointed by the Board of Directors of Prime Digital (the “Plan Sponsor”), manages the Plan. Guideline, the Custodian, holds all the Plan investment assets. Guideline Inc. is the Administrator who works directly with Vanguard and prepares the Form 5500.

**Eligibility**

Prior to termination of the Plan, all employees of Prime Digital Inc. (the “Sponsor”), except union employees, independent contractors, and non-residents without U.S income, were eligible to participate in the Plan upon date of employment and at least 18 years old. Qualifying employees may enter the Plan as of the next full pay period that comes directly after the date of eligibility.

**Contributions**

Prior to termination of the Plan, participants could defer up to the lower of 100% of their annual qualified compensation and the IRC limit to the Plan. Participants who attain age 50 by the last day of the Plan year may defer additional amounts (“catch-up” contributions) to the Plan. The Plan allowed Elective Deferral Contributions to be made as Roth Contributions. Participants could also contribute amounts representing distributions from other qualified plans (rollovers). Rollovers were not subject to Plan or IRC contribution limits. Participants are always 100% vested in their deferral, catch-up, and rollover contributions, and earnings thereon.

Prior to termination, the Plan provided for discretionary Employer Matching contributions, determined by management of the company. Each year the Plan Sponsor could choose to make a profit-sharing contribution to participants by contributing to the Plan. Profit sharing contributions could be allocated so that each participant receives a different amount of the profit sharing as long as the contributions complied with IRS nondiscrimination requirements.

Prior to termination, the Company could also make additional Profit-Sharing Contributions for the benefit of such Participants determined at the discretion of the Company. Participants are 100% vested, regardless of years of credited service attained, upon death, disability, Plan termination or reaching retirement age.

**PRIME DIGITAL 401(K) PLAN  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2023**

---

**NOTE 1 – DESCRIPTION OF THE PLAN (CONTINUED)**

**Participant Accounts**

Prior to termination, each participant's account is credited with the participant's contributions and discretionary employer matching contributions, as well as allocations of employer non-elective contributions and Plan earnings. Participant accounts were charged with an allocation of administrative expenses that are paid by the Plan. Allocations were based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

**Participant investment options**

Prior to termination, participants directed the investment of their contributions into various investment options offered by the Plan. The Plan offered different types of mutual funds during the year ended December 31, 2023. Participants could change their investment options at any time throughout the year.

**Vesting of Benefits**

Prior to termination, participants were immediately vested in their contributions plus actual earnings thereon. Participants were always 100% vested in profit sharing/non-elective contributions made by the Plan Sponsor. The Plan Sponsor was permitted by law to implement a "vesting schedule" applicable to certain employer contributions to the Plan, however, no such vesting schedule currently exists.

**Notes Receivable from Participants**

Prior to termination, if participant balance was greater than \$2,000, participants may borrow, by withdrawing a portion of their vested account balance, a minimum of \$1,000 and a maximum of the lower of 50% of the vested account balance or \$50,000 (less the highest outstanding loan balance during the past twelve months). The notes bore fixed interest set at rates similar to those issued by lending institutions under similar circumstances, (currently the Prime Rate plus 1%), and the term of the loans couldn't exceed five years, except when the participant uses the loan proceeds to buy the participant's principal residence, in which case the maximum term is 30 years. Participants pay their notes in bi-weekly installments of principal and fixed interest, at a rate of 4.25%-7.25%. The notes became due immediately upon termination of employment and termination of plan.

**Distribution of Benefits**

Upon termination of employment, death, attainment of age 59 ½, retirement, disability and for any other reasons permitted by the Plan or the IRC, a participant or beneficiary is entitled to receive a lump-sum distribution, a rollover, or installments equal to the participant's vested interest in his or her account. A participant also can take a distribution of his or her rollover contributions and Roth contributions (if any) at any time. Distributions from terminated participants must be made in a single lump-sum. Upon termination, the participant has the option to keep vested balance in the plan, roll vested balance to the third-party administrator ("Guideline") IRA account, roll balance to a non-Guideline IRA, or take the distribution as a check subject to withholding. Benefit payments to the participant generally must begin by the later of the year after the participant attains age 72 (70 for participants born before 07/01/1949), or the year in which the participant terminates employment.

**PRIME DIGITAL 401(K) PLAN  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2023**

---

**NOTE 1 – DESCRIPTION OF THE PLAN (CONTINUED)**

**Forfeited Accounts**

Prior to termination, forfeitures were generated from terminated employees who account balance is less than \$50 upon termination. Forfeitures can be used to pay any administrative expenses of the Plan. For the year ended, December 31, 2023, forfeited non-vested accounts of \$371 were added to the existing balance of \$71 and will be used to pay a portion of administrative expenses.

**Expenses**

Prior to termination, certain expenses of maintaining the Plan were paid by the Plan, unless otherwise paid by the Sponsor. Expenses that were paid by the Sponsor are excluded from these financial statements. Fees related to the administration of notes receivable from participants were charged directly to the participants' accounts and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

**NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

The financial statements of the Plan are prepared on the accrual basis of accounting.

**Use of Estimates**

The Preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Actual results could differ from those estimates.

**Administrative Expenses**

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Plan Sponsor. Expenses that are paid by the Plan Sponsor are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participants' accounts and are included in administrative expenses. Investment-related expenses are included in net appreciation (depreciation) of fair value of investments.

**Investment Valuation and Income Recognition**

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's 401(k) Plan Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and insurance company.

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

**PRIME DIGITAL 401(K) PLAN  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2023**

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**NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Notes receivable from participants**

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2023, and 2022, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

**Payment of Benefits**

Benefits are recorded when paid.

**NOTE 3 – TAX STATUS**

The Plan is qualified under the provisions of the IRC and is not subject to federal and state income taxes.

The Plan is relying on an opinion letter dated November 18, 2020, in which the Internal Revenue Service (“IRS”) states that the Volume Submitter Profit Sharing Plan with Code, as then designed, was in compliance with the applicable requirements of the IRC. The Plan Administrator believes that the Plan is being operated in compliance with the applicable requirements of the Code; therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan is no longer subject to potential income tax examinations by tax authorities for years for which the statute of limitations has expired.

**NOTE 4 – PARTY-IN-INTEREST AND TRANSACTIONS**

Guideline, the third party administrator, and its affiliates own, control or sub-advise the mutual fund investments. Such investment transactions constitute party-in-interest transactions.

Effective January 1, 2021, Guideline provides certain administrative services to the Plan pursuant to a Trust Agreement. Guideline may receive revenue from mutual fund service providers for services it provides.

All of these party-in-interest transactions are exempt from the prohibited transactions rules of ERISA.

**PRIME DIGITAL 401(K) PLAN**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**DECEMBER 31, 2023**

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**NOTE 5 – FAIR VALUE MEASUREMENTS**

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under Financial Accounting Standards Board Accounting Standards Codification (FASB ASC) 820 are described as follows:

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Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

---

Level 2 Inputs to the valuation method include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023 and 2022.

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

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

**PRIME DIGITAL 401(K) PLAN**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**DECEMBER 31, 2023**

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**NOTE 5 – FAIR VALUE MEASUREMENTS (CONTINUED)**

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value for each year presented.

Assets at Fair Value as of December 31, 2023:

	Fair Value	Level 1	Level 2	Level 3
Mutual funds	\$ 3,434,723	\$ 3,434,723	\$ -	\$ -
	\$ 3,434,723	\$ 3,434,723	\$ -	\$ -

Assets at Fair Value as of December 31, 2022:

	Fair Value	Level 1	Level 2	Level 3
Mutual funds	\$ 4,362,422	\$ 4,362,422	\$ -	\$ -
	\$ 4,362,422	\$ 4,362,422	\$ -	\$ -

**NOTE 6 – FINANCIAL INFORMATION CERTIFIED BY THE CUSTODIAN**

Benefit Trust Company Trust Company, the Custodian, certified all of the investments and notes receivable from participants in the statements of net assets available for benefits as of December 31, 2023 and 2022, the supplemental Schedule H, Line 4(i): Schedule of Assets (Held at End of Year) as of December 31, 2023, and the related investment income and interest on notes receivable from participants in the statement of changes in net assets available for benefits for the year ended December 31, 2023, in accordance with Section 29 CFR 2520.103.5 of the DOL Rules and Regulations for Reporting and Disclosure under ERISA. Independent auditors did not audit the information certified by the Custodian.

**NOTE 7 – RISKS AND UNCERTAINTIES**

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in 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 statement of net assets available for benefits. As of December 31, 2023, three investment funds represented approximately 73% of total investments. As of December 31, 2022, three investment funds represented approximately 74% of total investments.

**PRIME DIGITAL 401(K) PLAN**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**DECEMBER 31, 2023**

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**NOTE 8 – PRIORITIES UPON TERMINATION**

The Plan Sponsor is not under any obligation or liability to continue the Plan for any given length of time. The Plan Sponsor may in its sole discretion discontinue or terminate the Plan in whole or in part in accordance with its provisions at any time without any liability for such discontinuance or termination. The Plan Sponsor will direct the distribution of the participants' accounts in a manner permitted by the Plan as soon as practicable (See Note 9).

**NOTE 9 – TRANSFER OF PLAN ASSETS**

On August 14, 2023, the Plan Sponsor filed for voluntary petitions for relief under Chapter 11 of the United States Bankruptcy Code in the United States Bankruptcy Court for the District of Delaware. As a result of this, the Prime Digital 401(k) Plan was terminated on December 29, 2023. The plan document has not yet been amended to reflect the termination as of the date of these financial statements. Participants of the Plan at the time of Plan termination became 100 percent vested in their accounts, including employer match contributions on the date of full termination. The Plan Sponsor is currently working on a plan to transfer plan assets out of existing plan.

Notes receivables from participants that were outstanding at the time of the Plan termination were paid off prior the participants requesting their distribution in order to avoid the notes balance becoming taxable income. Alternatively, participants may have opted for the outstanding notes balance to be a taxable distribution, in which case the note would not have to be repaid.

As of December 31, 2023 and the date of these financial statements, the plan assets have not been transferred out of the plan but plan to be distributed when administratively feasible.

**NOTE 10 – SUBSEQUENT EVENTS**

Subsequent events have been evaluated my management through April 11, 2024, which is the date the financial statements were available to be issued. No events were identified that would require additional disclosure.

## **SUPPLEMENTARY INFORMATION**

**PLAN NAME: PRIME DIGITAL 401K PLAN**  
**PLAN SPONSOR: PRIME DIGITAL, INC.**  
**PLAN YEAR: JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**  
**PLAN NUMBER: 001 EIN: 84-2264528**  
**SCHEDULE H, PART IV, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, part or maturity value	(d) Cost**	(e) Current Value
	Vanguard Group Total Stock Index	Vanguard Equity Index Group	n/a	1,483,897
	Vanguard Funds Developed Markets	Vanguard Equity Index Group	n/a	593,507
	Vanguard Group Bond Index	Vanguard Equity Index Group	n/a	471,507
	Vanguard Emerging Markets Stk	Vanguard Equity Index Group	n/a	291,167
	Vanguard Group Reit Index Fund	Vanguard Equity Index Group	n/a	166,046
	Vanguard Funds Total	Vanguard Equity Index Group	n/a	159,703
	Vanguard Group Growth Index Adm	Vanguard Equity Index Group	n/a	131,102
	Vanguard Group Index 500 Admiral	Vanguard Equity Index Group	n/a	22,362
	Vanguard Information Technology	Vanguard Equity Index Group	n/a	21,975
	Vanguard Group Extended Market	Vanguard Equity Index Group	n/a	14,112
	Vanguard Group LG Cap Index Fund Adml	Vanguard Equity Index Group	n/a	9,285
	Vanguard Group Total Instl Stock Index Adm	Vanguard Equity Index Group	n/a	9,213
	Vanguard Specialized Div Appreciation Index Adm	Vanguard Equity Index Group	n/a	7,742
	Vanguard Group Small Cap Value	Vanguard Equity Index Group	n/a	6,829
	Vanguard Industrials Index	Vanguard Equity Index Group	n/a	6,682
	Vanguard Group Ftse Social Index	Vanguard Equity Index Group	n/a	6,553
	Vanguard Short-Term Inflation	Vanguard Equity Index Group	n/a	5,714
	Vanguard Group Mid Cap Index Fund	Vanguard Equity Index Group	n/a	5,323
	Vanguard Energy Index Admiral	Vanguard Equity Index Group	n/a	4,536
	Vanguard Group LG Cap Index Fund Adml	Vanguard Equity Index Group	n/a	4,480
	Vanguard Group Mid-Cap Value	Vanguard Equity Index Group	n/a	3,849
	Vanguard Financials Index Adm	Vanguard Equity Index Group	n/a	1,766
	Vanguard Intl Equity Index	Vanguard Equity Index Group	n/a	1,748
	Vanguard Group Mid Cap Index	Vanguard Equity Index Group	n/a	1,716
	Vanguard Health Care Index	Vanguard Equity Index Group	n/a	1,215
	Vanguard Group Reserve Fed Mm Fd	Vanguard Equity Index Group	n/a	1,002
	Vanguard Group Value Index Adm	Vanguard Equity Index Group	n/a	1,692
	* Guideline	Interest bearing cash	n/a	77,810
				\$ 3,512,533

\* Denotes party-in-interest

\*\* Cost omitted for participant directed accounts

**PRIME DIGITAL 401(K) PLAN**  
**FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**PRIME DIGITAL 401(K) PLAN  
FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

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*Independent Auditor's Report*

To the Administrative Committee of  
Prime Digital 401(k) Plan

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

We have performed audits of the accompanying financial statements of Prime Digital 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, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, stating that the certified investment information, as described in Note 6 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 a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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.



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### 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) audits 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 ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

### Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan 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 Plans ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedules Required by ERISA

The supplemental schedules of assets (held at year end) as of and for the year ended December 31, 2023 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, 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).

Ellsworth & Stout, LLC

Las Vegas, Nevada  
April 11, 2024

**PRIME DIGITAL 401(K) PLAN  
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS  
DECEMBER 31, 2023 AND 2022**

---

	<u>2023</u>	<u>2022</u>
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<b>Total receivables</b>	<u>-</u>	<u>28,675</u>
<b>Total assets</b>	<u>3,512,533</u>	<u>4,415,637</u>
<b>LIABILITIES</b>		
Operating liabilities	-	1,479
<b>Total liabilities</b>	<u>-</u>	<u>1,479</u>
<b>NET ASSETS AVAILABLE FOR BENEFITS</b>	<u>\$ 3,512,533</u>	<u>\$ 4,414,158</u>

*See accompanying notes to the financial statements.*

**PRIME DIGITAL 401(K) PLAN**  
**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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**Additions:**

Investment income:	
Net appreciation in fair value of investments	\$ 608,136
Interest and dividends	117,289
	<u>725,425</u>
Contributions:	
Participant	1,098,028
Rollover	271,599
	<u>1,369,627</u>
Total additions	<u>2,095,052</u>

**Deductions:**

Benefits paid to participants	2,989,429
Administrative fees	7,248
Total deductions	<u>2,996,677</u>
Net decrease	(901,625)

**Net Assets Available for Benefits:**

Beginning of year	<u>4,414,158</u>
End of year	<u>\$ 3,512,533</u>

*See accompanying notes to the financial statements.*

**PRIME DIGITAL 401(K) PLAN  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

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**NOTE 1 – DESCRIPTION OF THE PLAN**

The following description of the Prime Digital 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

**General**

Prior to termination, the Plan was a defined contribution profit sharing plan with a cash or deferral arrangement under Section 401(k) of the Internal Revenue Code (“IRC”). The Plan was subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Employees of Prime Digital (participating employer), may participate in the Plan effective January 1, 2021.

A Plan committee, mainly the HR Director, appointed by the Board of Directors of Prime Digital (the “Plan Sponsor”), manages the Plan. Guideline, the Custodian, holds all the Plan investment assets. Guideline Inc. is the Administrator who works directly with Vanguard and prepares the Form 5500.

**Eligibility**

Prior to termination of the Plan, all employees of Prime Digital Inc. (the “Sponsor”), except union employees, independent contractors, and non-residents without U.S income, were eligible to participate in the Plan upon date of employment and at least 18 years old. Qualifying employees may enter the Plan as of the next full pay period that comes directly after the date of eligibility.

**Contributions**

Prior to termination of the Plan, participants could defer up to the lower of 100% of their annual qualified compensation and the IRC limit to the Plan. Participants who attain age 50 by the last day of the Plan year may defer additional amounts (“catch-up” contributions) to the Plan. The Plan allowed Elective Deferral Contributions to be made as Roth Contributions. Participants could also contribute amounts representing distributions from other qualified plans (rollovers). Rollovers were not subject to Plan or IRC contribution limits. Participants are always 100% vested in their deferral, catch-up, and rollover contributions, and earnings thereon.

Prior to termination, the Plan provided for discretionary Employer Matching contributions, determined by management of the company. Each year the Plan Sponsor could choose to make a profit-sharing contribution to participants by contributing to the Plan. Profit sharing contributions could be allocated so that each participant receives a different amount of the profit sharing as long as the contributions complied with IRS nondiscrimination requirements.

Prior to termination, the Company could also make additional Profit-Sharing Contributions for the benefit of such Participants determined at the discretion of the Company. Participants are 100% vested, regardless of years of credited service attained, upon death, disability, Plan termination or reaching retirement age.

**PRIME DIGITAL 401(K) PLAN  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2023**

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**NOTE 1 – DESCRIPTION OF THE PLAN (CONTINUED)**

**Participant Accounts**

Prior to termination, each participant's account is credited with the participant's contributions and discretionary employer matching contributions, as well as allocations of employer non-elective contributions and Plan earnings. Participant accounts were charged with an allocation of administrative expenses that are paid by the Plan. Allocations were based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

**Participant investment options**

Prior to termination, participants directed the investment of their contributions into various investment options offered by the Plan. The Plan offered different types of mutual funds during the year ended December 31, 2023. Participants could change their investment options at any time throughout the year.

**Vesting of Benefits**

Prior to termination, participants were immediately vested in their contributions plus actual earnings thereon. Participants were always 100% vested in profit sharing/non-elective contributions made by the Plan Sponsor. The Plan Sponsor was permitted by law to implement a "vesting schedule" applicable to certain employer contributions to the Plan, however, no such vesting schedule currently exists.

**Notes Receivable from Participants**

Prior to termination, if participant balance was greater than \$2,000, participants may borrow, by withdrawing a portion of their vested account balance, a minimum of \$1,000 and a maximum of the lower of 50% of the vested account balance or \$50,000 (less the highest outstanding loan balance during the past twelve months). The notes bore fixed interest set at rates similar to those issued by lending institutions under similar circumstances, (currently the Prime Rate plus 1%), and the term of the loans couldn't exceed five years, except when the participant uses the loan proceeds to buy the participant's principal residence, in which case the maximum term is 30 years. Participants pay their notes in bi-weekly installments of principal and fixed interest, at a rate of 4.25%-7.25%. The notes became due immediately upon termination of employment and termination of plan.

**Distribution of Benefits**

Upon termination of employment, death, attainment of age 59 ½, retirement, disability and for any other reasons permitted by the Plan or the IRC, a participant or beneficiary is entitled to receive a lump-sum distribution, a rollover, or installments equal to the participant's vested interest in his or her account. A participant also can take a distribution of his or her rollover contributions and Roth contributions (if any) at any time. Distributions from terminated participants must be made in a single lump-sum. Upon termination, the participant has the option to keep vested balance in the plan, roll vested balance to the third-party administrator ("Guideline") IRA account, roll balance to a non-Guideline IRA, or take the distribution as a check subject to withholding. Benefit payments to the participant generally must begin by the later of the year after the participant attains age 72 (70 for participants born before 07/01/1949), or the year in which the participant terminates employment.

**PRIME DIGITAL 401(K) PLAN  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2023**

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**NOTE 1 – DESCRIPTION OF THE PLAN (CONTINUED)**

**Forfeited Accounts**

Prior to termination, forfeitures were generated from terminated employees who account balance is less than \$50 upon termination. Forfeitures can be used to pay any administrative expenses of the Plan. For the year ended, December 31, 2023, forfeited non-vested accounts of \$371 were added to the existing balance of \$71 and will be used to pay a portion of administrative expenses.

**Expenses**

Prior to termination, certain expenses of maintaining the Plan were paid by the Plan, unless otherwise paid by the Sponsor. Expenses that were paid by the Sponsor are excluded from these financial statements. Fees related to the administration of notes receivable from participants were charged directly to the participants' accounts and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

**NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

The financial statements of the Plan are prepared on the accrual basis of accounting.

**Use of Estimates**

The Preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Actual results could differ from those estimates.

**Administrative Expenses**

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Plan Sponsor. Expenses that are paid by the Plan Sponsor are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participants' accounts and are included in administrative expenses. Investment-related expenses are included in net appreciation (depreciation) of fair value of investments.

**Investment Valuation and Income Recognition**

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's 401(k) Plan Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and insurance company.

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

**PRIME DIGITAL 401(K) PLAN  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2023**

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**NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Notes receivable from participants**

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2023, and 2022, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

**Payment of Benefits**

Benefits are recorded when paid.

**NOTE 3 – TAX STATUS**

The Plan is qualified under the provisions of the IRC and is not subject to federal and state income taxes.

The Plan is relying on an opinion letter dated November 18, 2020, in which the Internal Revenue Service ("IRS") states that the Volume Submitter Profit Sharing Plan with Code, as then designed, was in compliance with the applicable requirements of the IRC. The Plan Administrator believes that the Plan is being operated in compliance with the applicable requirements of the Code; therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan is no longer subject to potential income tax examinations by tax authorities for years for which the statute of limitations has expired.

**NOTE 4 – PARTY-IN-INTEREST AND TRANSACTIONS**

Guideline, the third party administrator, and its affiliates own, control or sub-advise the mutual fund investments. Such investment transactions constitute party-in-interest transactions.

Effective January 1, 2021, Guideline provides certain administrative services to the Plan pursuant to a Trust Agreement. Guideline may receive revenue from mutual fund service providers for services it provides.

All of these party-in-interest transactions are exempt from the prohibited transactions rules of ERISA.

**PRIME DIGITAL 401(K) PLAN**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**DECEMBER 31, 2023**

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**NOTE 5 – FAIR VALUE MEASUREMENTS**

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under Financial Accounting Standards Board Accounting Standards Codification (FASB ASC) 820 are described as follows:

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Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

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Level 2 Inputs to the valuation method include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023 and 2022.

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

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

**PRIME DIGITAL 401(K) PLAN**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**DECEMBER 31, 2023**

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**NOTE 5 – FAIR VALUE MEASUREMENTS (CONTINUED)**

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value for each year presented.

Assets at Fair Value as of December 31, 2023:

	Fair Value	Level 1	Level 2	Level 3
Mutual funds	\$ 3,434,723	\$ 3,434,723	\$ -	\$ -
	<u>\$ 3,434,723</u>	<u>\$ 3,434,723</u>	<u>\$ -</u>	<u>\$ -</u>

Assets at Fair Value as of December 31, 2022:

	Fair Value	Level 1	Level 2	Level 3
Mutual funds	\$ 4,362,422	\$ 4,362,422	\$ -	\$ -
	<u>\$ 4,362,422</u>	<u>\$ 4,362,422</u>	<u>\$ -</u>	<u>\$ -</u>

**NOTE 6 – FINANCIAL INFORMATION CERTIFIED BY THE CUSTODIAN**

Benefit Trust Company Trust Company, the Custodian, certified all of the investments and notes receivable from participants in the statements of net assets available for benefits as of December 31, 2023 and 2022, the supplemental Schedule H, Line 4(i): Schedule of Assets (Held at End of Year) as of December 31, 2023, and the related investment income and interest on notes receivable from participants in the statement of changes in net assets available for benefits for the year ended December 31, 2023, in accordance with Section 29 CFR 2520.103.5 of the DOL Rules and Regulations for Reporting and Disclosure under ERISA. Independent auditors did not audit the information certified by the Custodian.

**NOTE 7 – RISKS AND UNCERTAINTIES**

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in 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 statement of net assets available for benefits. As of December 31, 2023, three investment funds represented approximately 73% of total investments. As of December 31, 2022, three investment funds represented approximately 74% of total investments.

**PRIME DIGITAL 401(K) PLAN**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**DECEMBER 31, 2023**

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**NOTE 8 – PRIORITIES UPON TERMINATION**

The Plan Sponsor is not under any obligation or liability to continue the Plan for any given length of time. The Plan Sponsor may in its sole discretion discontinue or terminate the Plan in whole or in part in accordance with its provisions at any time without any liability for such discontinuance or termination. The Plan Sponsor will direct the distribution of the participants' accounts in a manner permitted by the Plan as soon as practicable (See Note 9).

**NOTE 9 – TRANSFER OF PLAN ASSETS**

On August 14, 2023, the Plan Sponsor filed for voluntary petitions for relief under Chapter 11 of the United States Bankruptcy Code in the United States Bankruptcy Court for the District of Delaware. As a result of this, the Prime Digital 401(k) Plan was terminated on December 29, 2023. The plan document has not yet been amended to reflect the termination as of the date of these financial statements. Participants of the Plan at the time of Plan termination became 100 percent vested in their accounts, including employer match contributions on the date of full termination. The Plan Sponsor is currently working on a plan to transfer plan assets out of existing plan.

Notes receivables from participants that were outstanding at the time of the Plan termination were paid off prior the participants requesting their distribution in order to avoid the notes balance becoming taxable income. Alternatively, participants may have opted for the outstanding notes balance to be a taxable distribution, in which case the note would not have to be repaid.

As of December 31, 2023 and the date of these financial statements, the plan assets have not been transferred out of the plan but plan to be distributed when administratively feasible.

**NOTE 10 – SUBSEQUENT EVENTS**

Subsequent events have been evaluated my management through April 11, 2024, which is the date the financial statements were available to be issued. No events were identified that would require additional disclosure.

## **SUPPLEMENTARY INFORMATION**

**PLAN NAME: PRIME DIGITAL 401K PLAN**  
**PLAN SPONSOR: PRIME DIGITAL, INC.**  
**PLAN YEAR: JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**  
**PLAN NUMBER: 001 EIN: 84-2264528**  
**SCHEDULE H, PART IV, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, part or maturity value	(d) Cost**	(e) Current Value
	Vanguard Group Total Stock Index	Vanguard Equity Index Group	n/a	1,483,897
	Vanguard Funds Developed Markets	Vanguard Equity Index Group	n/a	593,507
	Vanguard Group Bond Index	Vanguard Equity Index Group	n/a	471,507
	Vanguard Emerging Markets Stk	Vanguard Equity Index Group	n/a	291,167
	Vanguard Group Reit Index Fund	Vanguard Equity Index Group	n/a	166,046
	Vanguard Funds Total	Vanguard Equity Index Group	n/a	159,703
	Vanguard Group Growth Index Adm	Vanguard Equity Index Group	n/a	131,102
	Vanguard Group Index 500 Admiral	Vanguard Equity Index Group	n/a	22,362
	Vanguard Information Technology	Vanguard Equity Index Group	n/a	21,975
	Vanguard Group Extended Market	Vanguard Equity Index Group	n/a	14,112
	Vanguard Group LG Cap Index Fund Adml	Vanguard Equity Index Group	n/a	9,285
	Vanguard Group Total Instl Stock Index Adm	Vanguard Equity Index Group	n/a	9,213
	Vanguard Specialized Div Appreciation Index Adm	Vanguard Equity Index Group	n/a	7,742
	Vanguard Group Small Cap Value	Vanguard Equity Index Group	n/a	6,829
	Vanguard Industrials Index	Vanguard Equity Index Group	n/a	6,682
	Vanguard Group Ftse Social Index	Vanguard Equity Index Group	n/a	6,553
	Vanguard Short-Term Inflation	Vanguard Equity Index Group	n/a	5,714
	Vanguard Group Mid Cap Index Fund	Vanguard Equity Index Group	n/a	5,323
	Vanguard Energy Index Admiral	Vanguard Equity Index Group	n/a	4,536
	Vanguard Group LG Cap Index Fund Adml	Vanguard Equity Index Group	n/a	4,480
	Vanguard Group Mid-Cap Value	Vanguard Equity Index Group	n/a	3,849
	Vanguard Financials Index Adm	Vanguard Equity Index Group	n/a	1,766
	Vanguard Intl Equity Index	Vanguard Equity Index Group	n/a	1,748
	Vanguard Group Mid Cap Index	Vanguard Equity Index Group	n/a	1,716
	Vanguard Health Care Index	Vanguard Equity Index Group	n/a	1,215
	Vanguard Group Reserve Fed Mm Fd	Vanguard Equity Index Group	n/a	1,002
	Vanguard Group Value Index Adm	Vanguard Equity Index Group	n/a	1,692
	* Guideline	Interest bearing cash	n/a	77,810
				\$ 3,512,533

\* Denotes party-in-interest

\*\* Cost omitted for participant directed accounts