

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2023 This Form is Open to Public Inspection
--	---	---

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) _____ ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan PENSION PLAN FOR US EMPLOYEES OF ROGERS AND
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/1990
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) ROGERS BLUE JAYS BASEBALL PARTNERSHIP ONE BLUE JAYS WAY, SUITE 3200 TORONTO, ONTARIO M5V1J1 CA
2b	Employer Identification Number (EIN) 98-0338956
2c	Plan Sponsor's telephone number 416-341-1100
2d	Business code (see instructions) 711210

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	07/19/2024	SHARON DYKSTRA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 272
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 168 6a(2) 182 6b 3 6c 83 6d 268 6e 0 6f 268 6g(1) 271 6g(2) 268 6h 2
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2E 2F 2G 2J 2K 2T 3H 3D

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

9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
--	--

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
- (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☒ **A** (Insurance Information) – Number Attached 1
- (4) ☒ **C** (Service Provider Information)
- (5) ☒ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
--	--	--

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan PENSION PLAN FOR US EMPLOYEES OF ROGERS AND	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ROGERS BLUE JAYS BASEBALL PARTNERSHIP	D Employer Identification Number (EIN) 98-0338956	

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

1 Coverage Information:

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

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-1050034	93629	004479	268	01/01/2023	12/31/2023

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	3656581
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	2744524

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

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

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

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

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **GUARANTEED GENERAL ACCOUNT CONTRACT**

b Balance at the end of the previous year	7b	4547469
--	-----------	---------

c Additions: (1) Contributions deposited during the year	7c(1)	188191	
(2) Dividends and credits	7c(2)		
(3) Interest credited during the year	7c(3)	123918	
(4) Transferred from separate account.....	7c(4)	30928	
(5) Other (specify below)	7c(5)	368304	

▶ **FORFEITURE CREDITS TRANSFERS IN**

(6) Total additions	7c(6)	711341
---------------------------	--------------	--------

d Total of balance and additions (add lines 7b and 7c(6))	7d	5258810
---	-----------	---------

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	1551331	
(2) Administration charge made by carrier	7e(2)		
(3) Transferred to separate account.....	7e(3)	6047	
(4) Other (specify below)	7e(4)	44851	

▶ **FORFEITURES DEBITS MISCELLANEOUS OUT TRANSFERS OUT**

(5) Total deductions	7e(5)	1602229
----------------------------	--------------	---------

f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	3656581
---	-----------	---------

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan PENSION PLAN FOR US EMPLOYEES OF ROGERS AND	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 ROGERS BLUE JAYS BASEBALL PARTNERSHIP	D Employer Identification Number (EIN) 98-0338956

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).....

X

YesNo
- 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
	PRUDENTIAL RETIREMENT INSURANCE AND
	06-1050034

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

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

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

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

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

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

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

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

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

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

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

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)

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(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?
13 15 50 64	NONE	45569	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	0
(d) Enter name and EIN (address) of source of indirect compensation PRUDENTIAL INVESTMENTS, LLC 22-3468527	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. 27.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2023 TO 12/31/2023 PGIM JENN MID GROWTH A	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	0
(d) Enter name and EIN (address) of source of indirect compensation PRUDENTIAL INVESTMENTS, LLC 22-3468527	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. 27.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2023 TO 12/31/2023 PGIM JENNISON GRO A	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
---	---	---

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan PENSION PLAN FOR US EMPLOYEES OF ROGERS AND	B Three-digit plan number (PN) ▶	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 ROGERS BLUE JAYS BASEBALL PARTNERSHIP	D Employer Identification Number (EIN) 98-0338956	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
--------	---

a Name of MTIA, CCT, PSA, or 103-12 IE: INTL BLD WELLINGTON		
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.		
c EIN-PN 06-1050034-349	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: PRU LONG CORP BOND - ISP		
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.		
c EIN-PN 06-1050034-814	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2744524
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning <u>01/01/2023</u> and ending <u>12/31/2023</u>		
A Name of plan <u>PENSION PLAN FOR US EMPLOYEES OF ROGERS AND</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ROGERS BLUE JAYS BASEBALL PARTNERSHIP</u>		
		D Employer Identification Number (EIN) <u>98-0338956</u>

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

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	<u>7058872</u>	<u>2744524</u>
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	<u>12039379</u>	<u>19959065</u>
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	<u>4547469</u>	<u>3656581</u>
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	23645720	26360170
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	23645720	26360170

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1162878	
(B) Participants	2a(1)(B)	1069903	
(C) Others (including rollovers)	2a(1)(C)	266682	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2499463
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	123918	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		123918
(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)	214792	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		214792
(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)		443703
(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)		3187646
c Other income	2c		779
d Total income. Add all income amounts in column (b) and enter total	2d		6470301

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3709908	
(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)		3709908
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)	45568	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(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)	375	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		45943
j Total expenses. Add all expense amounts in column (b) and enter total	2j		3755851

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2714450
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **BDO USA, P.C.**

(2) EIN: **13-5381590**

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
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
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.)		☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		☒	
e Was this plan covered by a fidelity bond?	☒		25000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
---	--	---

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan PENSION PLAN FOR US EMPLOYEES OF ROGERS AND	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ROGERS BLUE JAYS BASEBALL PARTNERSHIP	D Employer Identification Number (EIN) 98-0338956	

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

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

1	Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2	Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 22-1211670		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.			
3	Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

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

4	Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.				
5	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6	a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
	b Enter the amount contributed by the employer to the plan for this plan year	6b		
	c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.				
7	Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8	If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☐ N/A

Part III	Amendments
----------	------------

9	If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.	☐ Increase	☐ Decrease	☐ Both	☐ No
---	--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
---------	--

10	Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11	a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
	b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12	Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐	
19 If the total number of participants is 1,000 or more, complete lines (a) 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 <u>09 / 16 / 2022</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q704336A</u> .	

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Financial Statements and
ERISA-Required Supplemental Schedule
Years Ended December 31, 2023 and 2022

The report accompanying these financial statements was issued by BDO USA, P.C., a Virginia professional corporation and the U.S. member of BDO International Limited, a UK company limited by guarantee.



**Pension Plan for U.S. Employees
of Rogers and Toronto Blue Jays**

Financial Statements and ERISA-Required Supplemental Schedule
Years Ended December 31, 2023 and 2022

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Contents

Independent Auditor's Report	3-6
------------------------------	-----

Financial Statements

Statements of Net Assets Available for Plan Benefits as of December 31, 2023 and 2022	7
--	---

Statements of Changes in Net Assets Available for Plan Benefits for the Years Ended December 31, 2023 and 2022	8
---	---

Notes to Financial Statements	9-15
-------------------------------	------

ERISA-Required Supplemental Schedule

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2023	17
---	----

Note: Other schedules required by Section 2520.103.10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.



Tel: 212-885-8000
Fax: 212-697-1299
www.bdo.com

BDO
200 Park Avenue
New York, NY 10166
USA

Independent Auditor's Report

To the Plan Administrator
Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays
Toronto, Ontario

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

We have performed audits of the financial statements of the Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays (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). The financial statements comprise the statements of net assets available for plan benefits as of December 31, 2023 and 2022, and the related statements of changes in net assets available for benefits for the years then ended, 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 Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA Section 103(a)(3)(C) audit). 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 (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from qualified institutions as of December 31, 2023 and 2022, and for the years then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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



Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of 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.

Responsibilities of Management for the Financial Statements

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

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

Management is responsible for maintaining a current plan instrument, including all plan amendments. Management is also responsible for 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 Audits of the Financial Statements

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



In performing an audit in accordance with GAAS, we:

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

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

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

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



Other Matter - Supplemental Schedule Required by ERISA

The supplemental Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2023 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and to 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 to other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

BDO USA, P.C.

July 11, 2024

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Statements of Net Assets Available for Plan Benefits

<i>December 31,</i>	2023	2022
Assets		
Investments:		
Investments, at fair value	\$ 22,703,589	\$ 19,098,250
Investments, at contract value	3,656,581	4,547,470
Total Investments	26,360,170	23,645,720
Net Assets Available for Benefits	\$ 26,360,170	\$ 23,645,720

See accompanying notes to financial statements.

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Statements of Changes in Net Assets Available for Plan Benefits

<i>Year ended December 31,</i>	2023	2022
Additions		
Investment income (loss):		
Net appreciation (depreciation) in fair value of investments	\$ 3,631,349	\$ (4,577,436)
Interest income	123,919	139,946
Dividends	214,792	126,833
Total Investment Income (Loss)	3,970,060	(4,310,657)
Contributions:		
Employer, net of forfeitures	1,162,879	1,021,869
Participant	1,069,903	1,002,355
Rollover	266,682	-
Total Contributions	2,499,464	2,024,224
Total Additions, net of investment loss	6,469,524	(2,286,433)
Deductions		
Benefits paid to participants and beneficiaries	3,709,908	1,072,776
Administrative expenses	45,166	105,699
Total Deductions	3,755,074	1,178,475
Net Increase (Decrease)	2,714,450	(3,464,908)
Net Assets Available for Benefits, beginning of year	23,645,720	27,110,628
Net Assets Available for Benefits, end of year	\$ 26,360,170	\$ 23,645,720

See accompanying notes to financial statements.

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Notes to Financial Statements

1. Plan Description

The Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays (the Plan) is a defined contribution plan sponsored by Rogers Blue Jays Baseball Partnership. Effective January 1, 2012, Rogers Venture Partners LLC was added as a participating employer. Rogers Blue Jays Baseball Partnership and Rogers Venture Partners LLC are collectively referred to as the Employer and Plan Sponsor. The Plan is subject to the provision of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

The following summary of the Plan provides general information only. Participants should refer to the Plan Document and the Adoption Agreement, restated effective January 1, 2022 (collectively known as the Plan document), for the complete description of the Plan's provisions.

General

The Plan was established, effective January 1, 1990, by the Employer for the benefit of its employees and to qualify under Section 401(k) of the U.S. Internal Revenue Code (IRC). The Employer contracts with Prudential Retirement Insurance and Annuity Company and Prudential Bank & Trust, FSB (collectively, Prudential) for the investing, safekeeping, and accounting for the Plan's assets and recordkeeping of the individual participant's accounts.

On April 1, 2022, Empower Annuity Insurance Company of America (EAICA), formerly known as Great-West Life & Annuity Insurance Company, the parent company of Empower Retirement, LLC (Empower), acquired the full-service retirement business of Prudential Financial, Inc. In connection with the transaction, Prudential was acquired by Empower. On October 3, 2022, Prudential Retirement Insurance and Annuity Company was renamed Empower Annuity Insurance Company. Effective March 31, 2023, Prudential Bank & Trust, FSB merged into Empower Trust Company, LLC, an Empower affiliate, and all services performed by Prudential Bank & Trust, FSB was assumed by Empower Trust Company, LLC.

The Plan covers U.S.-based salaried employees who have completed six months of service or 1,000 hours of service within the Plan year who are eligible to participate in the Plan and exclude employees compensated on other than a salary-only basis, employees whose regular place of employment is located in Canada, and interns. If the employees have prior professional baseball experience, the service requirement is waived.

Contributions

Each participant may contribute to the Plan up to a maximum amount permitted under the IRC regulation for the applicable Plan year. The maximum amount was \$22,500 and \$20,500 for 2023 and 2022, respectively, with an additional amount of \$7,500 and \$6,500 for 2023 and 2022, respectively, permitted for participants ages 50 and older for catch-up contributions. The Employer will match 50% of each participant's contribution up to 4% of each participant's pretax annual compensation.

In addition, the Employer will make non-discretionary contributions equal to 6% of pre-tax annual compensation to all participants, subject to limits prescribed in the IRC.

The Plan permits participants to have their interest in other qualified plans rolled over into the Plan (rollover).

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Notes to Financial Statements

Participant Accounts

Each participant's account is credited with the participant's contributions, allocations of the Employer's contribution, and Plan earnings (losses) on investments, net of allocable investment fees. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Participants, at their direction, may invest their contributions in any, or all, of a variety of investment fund options offered by the Plan. Participants may change their investment options daily, unless restricted by the investment options previously selected.

Participant Withdrawals and Distributions

Upon the termination of service, a participant (or a designated beneficiary) will receive the current value of his or her own participant account plus the value of the Employer's contributions in which the participant is vested (account value). Account values will be paid in full when a participant retires at the normal retirement age of 65 (or an early retirement at the age of 55 and completes two years of service) or becomes totally disabled. Upon death, the participant's vested account value will be paid in full to the participant's designated beneficiary.

In addition, at age 59½, participants are permitted to withdraw balances that have been rolled into the Plan.

Distributions are either in a lump sum cash payment or through the purchase of an annuity, in accordance with the Plan's provision.

Vesting and Forfeitures

Participant contributions and the earnings thereon are fully vested at all times. Employer contributions and the earnings thereon are fully vested after two years of eligible service. However, if an employee has prior professional baseball experience, this shall be counted toward the vesting requirements under the Plan.

Amounts forfeited by nonvested participants who terminated their employment are used to reduce future Employer contributions or pay for Plan expenses. For the years ended December 31, 2023 and 2022, forfeitures used to reduce the Employer contributions were \$0 and \$50,000, respectively, while forfeitures used to pay for Plan expenses were \$0 and \$47,457, respectively. At December 31, 2023 and 2022, nonvested forfeited accounts amounted to \$19,267 and \$6,143, respectively.

Plan Expenses

Certain administrative expenses are paid by both the Plan and the Employer. Investment-related expenses are paid from investment funds that participants' accounts are invested in and reflected in the net appreciation or depreciation in the fair value of investments in the statements of changes in net assets available for plan benefits.

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Notes to Financial Statements

2. Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting and in accordance with U.S. generally accepted accounting principles (GAAP).

Investment Valuation and Income Recognition

Purchases and sales of securities are recorded on the trade date basis. Interest income is recorded when earned. Dividend income is recorded on the ex-dividend date.

The net appreciation (depreciation) in the fair value of Plan investments presented in the statements of changes in net assets available for plan benefits consists of realized gains or losses on investments bought and sold and the change in unrealized appreciation or depreciation on those investments still held from one period to another.

Investments held by the Plan are stated at fair value with the exception of the guaranteed interest account, which is stated at contract value, as described in Note 4 below.

Payment of Benefits

Benefits are recorded when paid.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the Plan administrator to make estimates and assumptions that affect reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates and assumptions.

3. Certified Investment Information

The Plan's administrator has elected the method of annual reporting compliance permitted by ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Prudential Bank and Trust, FSB for the period from January 1, 2022 to March 31, 2023, Empower Trust Company, LLC for the period from April 1, 2023 to December 31, 2023, Prudential Retirement Insurance and Annuity Company (PRIAC) for the period from January 1, 2022 to October 2, 2022, and Empower Annuity Insurance Company for the period from October 3, 2022 to December 31, 2023, qualified institutions, have certified that the following investment information included in the accompanying financial statements and ERISA-required supplemental schedule are complete and accurate:

- Investments, at fair value and contract value as shown on the accompanying statements of net assets available for plan benefits as of December 31, 2023 and 2022.
- Net appreciation (depreciation) in fair value of investments, interest income, and dividends as shown on the accompanying statement of changes in net assets available for plan benefits for the years ended December 31, 2023 and 2022.

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Notes to Financial Statements

- Investments reflected on the supplemental Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2023.

At the request of the Plan administrator, the Plan's independent auditors did not perform auditing procedures with respect to this certified investment information except for comparing such investment information to the related investment information in the financial statements, including reading the disclosures related to the investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP, and in the ERISA-required supplemental schedule.

4. Guaranteed Interest Account

The Plan holds a traditional guaranteed interest account benefit-responsive investment contract with Prudential Retirement Insurance and Annuity Company (Insurance Provider), whose name changed to EAICA as mentioned in Note 1. Prudential Retirement Insurance and Annuity Company maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. Prudential Retirement Insurance and Annuity Company, as issuer of the contract, is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The guaranteed interest account is reported at contract value. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on an annual calendar year basis for resetting but may not be less than 3%.

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

There are no events that allow Prudential Retirement Insurance and Annuity Company to terminate the contract that requires the Plan to settle at an amount different than contract value paid either within 90 days or over time. There are, however, certain restrictions on withdrawals such as maximum amounts that may be withdrawn in an individual year if the withdrawals are to certain related contracts or other funding agents.

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Notes to Financial Statements

5. Fair Value Measurement

GAAP establishes a framework that provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

Fair value is the price the Plan would receive to sell an asset or pay to transfer a liability in an orderly transaction with a market participant at the measurement date. In the absence of active markets for the identical assets and liabilities, such measurements involve developing assumptions based on market observable data and, in the absence of such data, internal information that is consistent with what market participants would use in a hypothetical transaction that occurs at the measurement date.

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements).

Level 1 - This level consists of quoted prices in active markets for identical investments.

Level 2 - This level consists of quoted prices for similar investments in active markets; quoted prices for identical or similar investments in markets that are not active; and model-derived valuations whose inputs are observable or whose significant value drivers are observable.

Level 3 - This level consists of significant unobservable inputs to the valuation model.

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

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

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

Pooled Separate Account - The value of the pooled separate account (PSA) is determined at the close of each business day at unit value, which is based on the fair value of the underlying assets, which may consist of registered investment companies and securities. The unit value of the PSA is published on NASDAQ; however, the PSA is not publicly traded. The value of the underlying investments in the registered investment companies and securities are based on the daily value of the underlying registered investment companies and securities on an open market.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan 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.

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Notes to Financial Statements

The following tables present the investments measured at fair value on a recurring basis:

December 31, 2023

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 19,959,065	\$ -	\$ -	\$ 19,959,065
Pooled separate account	2,744,524	-	-	2,744,524
Total Investments, at fair value	\$ 22,703,589	\$ -	\$ -	\$ 22,703,589

December 31, 2022

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 12,039,378	\$ -	\$ -	\$ 12,039,378
Pooled separate account	7,058,872	-	-	7,058,872
Total Investments, at fair value	\$ 19,098,250	\$ -	\$ -	\$ 19,098,250

6. Tax Status

The Plan and the underlying trust have adopted a pre-approved plan, which received an opinion letter dated September 16, 2022, from the Internal Revenue Service (IRS), stating that the plan is qualified under Section 401(a) of the IRC and is, therefore, exempt from federal income taxes under provisions of Section 501(a) of the IRC. The Plan administrator and the Plan's ERISA counsel believe that the Plan and the underlying trust were designed and have been operating within the terms of the Plan, and the trust remains qualified under the applicable provisions of the IRC.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

7. Plan Termination

Although it has not expressed any intention to do so, the Employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, the participants would become 100% vested in their accounts and the Plan assets distributed in accordance with the provision of applicable laws.

8. Related Party Transactions

Certain of the Plan's investments are managed by Prudential Bank and Trust, FSB for the period from January 1, 2022 to March 31, 2023, Empower Trust Company, LLC for the period from April 1, 2023 to December 31, 2023, Prudential Retirement Insurance and Annuity Company for the period from January 1, 2022 to October 2, 2022, and EAICA for the period from October 3, 2022 to December 31, 2023 and these transactions qualify as party-in-interest transactions.

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Notes to Financial Statements

9. Risks and Uncertainties

Investments are exposed to various risks, such as interest rate, market, and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the statements of net assets available for plan benefits.

10. Subsequent Events

The Plan has evaluated subsequent events from December 31, 2023 through July 11, 2024, the date at which the financial statements were available to be issued, and no disclosures were required.

ERISA-Required Supplemental Schedule

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)
 EIN: 98-0338956 Plan No.: 001

December 31, 2023

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value	
Mutual Funds				
Vanguard	Vanguard Target Retirement 2020	**	\$ 47,801	
Vanguard	Vanguard Target Retirement 2025	**	203,834	
Vanguard	Vanguard Target Retirement 2030	**	10,450	
Vanguard	Vanguard Target Retirement 2035	**	347,481	
Vanguard	Vanguard Target Retirement 2040	**	133,090	
Vanguard	Vanguard Target Retirement 2045	**	446,563	
Vanguard	Vanguard Target Retirement 2050	**	66,770	
Vanguard	Vanguard Target Retirement 2055	**	274,288	
Vanguard	Vanguard Target Retirement 2060	**	81,239	
Vanguard	Vanguard Target Retirement 2065	**	4,161	
Vanguard	Vanguard Target Retirement Income	**	140,486	
Fidelity	Fidelity Total Market Index	**	1,368,350	
Dodge & Cox	Dodge & Cox Stock X	**	3,479,100	
Hartford	Hartford International Opps R5	**	5,565,517	
* Prudential	Prudential Jennison Growth R6	**	3,600,622	
Alliance Bernstein	Alliance Bernstein Discovery Value A	**	2,117,363	
WM Blair	WM Blair Mid Cap Growth I	**	1,971,231	
Fidelity	Fidelity Total International Index	**	100,719	
Total Mutual Funds				19,959,065
Pooled Separate Account				
* Prudential Retirement Insurance and Annuity Company	Prudential Total Return Bond A	**		2,744,524
Guaranteed Interest Account				
* Prudential Retirement Insurance and Annuity Company	Guaranteed Interest Account	**		3,656,581
Total Assets				\$ 26,360,170

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

** The cost of participant-directed investments is not required to be disclosed.

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Financial Statements and
ERISA-Required Supplemental Schedule
Years Ended December 31, 2023 and 2022

The report accompanying these financial statements was issued by BDO USA, P.C., a Virginia professional corporation and the U.S. member of BDO International Limited, a UK company limited by guarantee.



**Pension Plan for U.S. Employees
of Rogers and Toronto Blue Jays**

Financial Statements and ERISA-Required Supplemental Schedule
Years Ended December 31, 2023 and 2022

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Contents

Independent Auditor's Report	3-6
------------------------------	-----

Financial Statements

Statements of Net Assets Available for Plan Benefits as of December 31, 2023 and 2022	7
--	---

Statements of Changes in Net Assets Available for Plan Benefits for the Years Ended December 31, 2023 and 2022	8
---	---

Notes to Financial Statements	9-15
-------------------------------	------

ERISA-Required Supplemental Schedule

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2023	17
---	----

Note: Other schedules required by Section 2520.103.10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.



Tel: 212-885-8000
Fax: 212-697-1299
www.bdo.com

BDO
200 Park Avenue
New York, NY 10166
USA

Independent Auditor's Report

To the Plan Administrator
Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays
Toronto, Ontario

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

We have performed audits of the financial statements of the Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays (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). The financial statements comprise the statements of net assets available for plan benefits as of December 31, 2023 and 2022, and the related statements of changes in net assets available for benefits for the years then ended, 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 Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA Section 103(a)(3)(C) audit). 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 (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from qualified institutions as of December 31, 2023 and 2022, and for the years then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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



Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of 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.

Responsibilities of Management for the Financial Statements

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

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

Management is responsible for maintaining a current plan instrument, including all plan amendments. Management is also responsible for 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 Audits of the Financial Statements

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



In performing an audit in accordance with GAAS, we:

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

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

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

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



Other Matter - Supplemental Schedule Required by ERISA

The supplemental Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2023 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and to 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 to other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

BDO USA, P.C.

July 11, 2024

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Statements of Net Assets Available for Plan Benefits

<i>December 31,</i>	2023	2022
Assets		
Investments:		
Investments, at fair value	\$ 22,703,589	\$ 19,098,250
Investments, at contract value	3,656,581	4,547,470
Total Investments	26,360,170	23,645,720
Net Assets Available for Benefits	\$ 26,360,170	\$ 23,645,720

See accompanying notes to financial statements.

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Statements of Changes in Net Assets Available for Plan Benefits

<i>Year ended December 31,</i>	2023	2022
Additions		
Investment income (loss):		
Net appreciation (depreciation) in fair value of investments	\$ 3,631,349	\$ (4,577,436)
Interest income	123,919	139,946
Dividends	214,792	126,833
Total Investment Income (Loss)	3,970,060	(4,310,657)
Contributions:		
Employer, net of forfeitures	1,162,879	1,021,869
Participant	1,069,903	1,002,355
Rollover	266,682	-
Total Contributions	2,499,464	2,024,224
Total Additions, net of investment loss	6,469,524	(2,286,433)
Deductions		
Benefits paid to participants and beneficiaries	3,709,908	1,072,776
Administrative expenses	45,166	105,699
Total Deductions	3,755,074	1,178,475
Net Increase (Decrease)	2,714,450	(3,464,908)
Net Assets Available for Benefits, beginning of year	23,645,720	27,110,628
Net Assets Available for Benefits, end of year	\$ 26,360,170	\$ 23,645,720

See accompanying notes to financial statements.

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Notes to Financial Statements

1. Plan Description

The Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays (the Plan) is a defined contribution plan sponsored by Rogers Blue Jays Baseball Partnership. Effective January 1, 2012, Rogers Venture Partners LLC was added as a participating employer. Rogers Blue Jays Baseball Partnership and Rogers Venture Partners LLC are collectively referred to as the Employer and Plan Sponsor. The Plan is subject to the provision of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

The following summary of the Plan provides general information only. Participants should refer to the Plan Document and the Adoption Agreement, restated effective January 1, 2022 (collectively known as the Plan document), for the complete description of the Plan's provisions.

General

The Plan was established, effective January 1, 1990, by the Employer for the benefit of its employees and to qualify under Section 401(k) of the U.S. Internal Revenue Code (IRC). The Employer contracts with Prudential Retirement Insurance and Annuity Company and Prudential Bank & Trust, FSB (collectively, Prudential) for the investing, safekeeping, and accounting for the Plan's assets and recordkeeping of the individual participant's accounts.

On April 1, 2022, Empower Annuity Insurance Company of America (EAICA), formerly known as Great-West Life & Annuity Insurance Company, the parent company of Empower Retirement, LLC (Empower), acquired the full-service retirement business of Prudential Financial, Inc. In connection with the transaction, Prudential was acquired by Empower. On October 3, 2022, Prudential Retirement Insurance and Annuity Company was renamed Empower Annuity Insurance Company. Effective March 31, 2023, Prudential Bank & Trust, FSB merged into Empower Trust Company, LLC, an Empower affiliate, and all services performed by Prudential Bank & Trust, FSB was assumed by Empower Trust Company, LLC.

The Plan covers U.S.-based salaried employees who have completed six months of service or 1,000 hours of service within the Plan year who are eligible to participate in the Plan and exclude employees compensated on other than a salary-only basis, employees whose regular place of employment is located in Canada, and interns. If the employees have prior professional baseball experience, the service requirement is waived.

Contributions

Each participant may contribute to the Plan up to a maximum amount permitted under the IRC regulation for the applicable Plan year. The maximum amount was \$22,500 and \$20,500 for 2023 and 2022, respectively, with an additional amount of \$7,500 and \$6,500 for 2023 and 2022, respectively, permitted for participants ages 50 and older for catch-up contributions. The Employer will match 50% of each participant's contribution up to 4% of each participant's pretax annual compensation.

In addition, the Employer will make non-discretionary contributions equal to 6% of pre-tax annual compensation to all participants, subject to limits prescribed in the IRC.

The Plan permits participants to have their interest in other qualified plans rolled over into the Plan (rollover).

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Notes to Financial Statements

Participant Accounts

Each participant's account is credited with the participant's contributions, allocations of the Employer's contribution, and Plan earnings (losses) on investments, net of allocable investment fees. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Participants, at their direction, may invest their contributions in any, or all, of a variety of investment fund options offered by the Plan. Participants may change their investment options daily, unless restricted by the investment options previously selected.

Participant Withdrawals and Distributions

Upon the termination of service, a participant (or a designated beneficiary) will receive the current value of his or her own participant account plus the value of the Employer's contributions in which the participant is vested (account value). Account values will be paid in full when a participant retires at the normal retirement age of 65 (or an early retirement at the age of 55 and completes two years of service) or becomes totally disabled. Upon death, the participant's vested account value will be paid in full to the participant's designated beneficiary.

In addition, at age 59½, participants are permitted to withdraw balances that have been rolled into the Plan.

Distributions are either in a lump sum cash payment or through the purchase of an annuity, in accordance with the Plan's provision.

Vesting and Forfeitures

Participant contributions and the earnings thereon are fully vested at all times. Employer contributions and the earnings thereon are fully vested after two years of eligible service. However, if an employee has prior professional baseball experience, this shall be counted toward the vesting requirements under the Plan.

Amounts forfeited by nonvested participants who terminated their employment are used to reduce future Employer contributions or pay for Plan expenses. For the years ended December 31, 2023 and 2022, forfeitures used to reduce the Employer contributions were \$0 and \$50,000, respectively, while forfeitures used to pay for Plan expenses were \$0 and \$47,457, respectively. At December 31, 2023 and 2022, nonvested forfeited accounts amounted to \$19,267 and \$6,143, respectively.

Plan Expenses

Certain administrative expenses are paid by both the Plan and the Employer. Investment-related expenses are paid from investment funds that participants' accounts are invested in and reflected in the net appreciation or depreciation in the fair value of investments in the statements of changes in net assets available for plan benefits.

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Notes to Financial Statements

2. Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting and in accordance with U.S. generally accepted accounting principles (GAAP).

Investment Valuation and Income Recognition

Purchases and sales of securities are recorded on the trade date basis. Interest income is recorded when earned. Dividend income is recorded on the ex-dividend date.

The net appreciation (depreciation) in the fair value of Plan investments presented in the statements of changes in net assets available for plan benefits consists of realized gains or losses on investments bought and sold and the change in unrealized appreciation or depreciation on those investments still held from one period to another.

Investments held by the Plan are stated at fair value with the exception of the guaranteed interest account, which is stated at contract value, as described in Note 4 below.

Payment of Benefits

Benefits are recorded when paid.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the Plan administrator to make estimates and assumptions that affect reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates and assumptions.

3. Certified Investment Information

The Plan's administrator has elected the method of annual reporting compliance permitted by ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Prudential Bank and Trust, FSB for the period from January 1, 2022 to March 31, 2023, Empower Trust Company, LLC for the period from April 1, 2023 to December 31, 2023, Prudential Retirement Insurance and Annuity Company (PRIAC) for the period from January 1, 2022 to October 2, 2022, and Empower Annuity Insurance Company for the period from October 3, 2022 to December 31, 2023, qualified institutions, have certified that the following investment information included in the accompanying financial statements and ERISA-required supplemental schedule are complete and accurate:

- Investments, at fair value and contract value as shown on the accompanying statements of net assets available for plan benefits as of December 31, 2023 and 2022.
- Net appreciation (depreciation) in fair value of investments, interest income, and dividends as shown on the accompanying statement of changes in net assets available for plan benefits for the years ended December 31, 2023 and 2022.

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Notes to Financial Statements

- Investments reflected on the supplemental Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2023.

At the request of the Plan administrator, the Plan's independent auditors did not perform auditing procedures with respect to this certified investment information except for comparing such investment information to the related investment information in the financial statements, including reading the disclosures related to the investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP, and in the ERISA-required supplemental schedule.

4. Guaranteed Interest Account

The Plan holds a traditional guaranteed interest account benefit-responsive investment contract with Prudential Retirement Insurance and Annuity Company (Insurance Provider), whose name changed to EAICA as mentioned in Note 1. Prudential Retirement Insurance and Annuity Company maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. Prudential Retirement Insurance and Annuity Company, as issuer of the contract, is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The guaranteed interest account is reported at contract value. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on an annual calendar year basis for resetting but may not be less than 3%.

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

There are no events that allow Prudential Retirement Insurance and Annuity Company to terminate the contract that requires the Plan to settle at an amount different than contract value paid either within 90 days or over time. There are, however, certain restrictions on withdrawals such as maximum amounts that may be withdrawn in an individual year if the withdrawals are to certain related contracts or other funding agents.

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Notes to Financial Statements

5. Fair Value Measurement

GAAP establishes a framework that provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

Fair value is the price the Plan would receive to sell an asset or pay to transfer a liability in an orderly transaction with a market participant at the measurement date. In the absence of active markets for the identical assets and liabilities, such measurements involve developing assumptions based on market observable data and, in the absence of such data, internal information that is consistent with what market participants would use in a hypothetical transaction that occurs at the measurement date.

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements).

Level 1 - This level consists of quoted prices in active markets for identical investments.

Level 2 - This level consists of quoted prices for similar investments in active markets; quoted prices for identical or similar investments in markets that are not active; and model-derived valuations whose inputs are observable or whose significant value drivers are observable.

Level 3 - This level consists of significant unobservable inputs to the valuation model.

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

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

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

Pooled Separate Account - The value of the pooled separate account (PSA) is determined at the close of each business day at unit value, which is based on the fair value of the underlying assets, which may consist of registered investment companies and securities. The unit value of the PSA is published on NASDAQ; however, the PSA is not publicly traded. The value of the underlying investments in the registered investment companies and securities are based on the daily value of the underlying registered investment companies and securities on an open market.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan 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.

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Notes to Financial Statements

The following tables present the investments measured at fair value on a recurring basis:

December 31, 2023

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 19,959,065	\$ -	\$ -	\$ 19,959,065
Pooled separate account	2,744,524	-	-	2,744,524
Total Investments, at fair value	\$ 22,703,589	\$ -	\$ -	\$ 22,703,589

December 31, 2022

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 12,039,378	\$ -	\$ -	\$ 12,039,378
Pooled separate account	7,058,872	-	-	7,058,872
Total Investments, at fair value	\$ 19,098,250	\$ -	\$ -	\$ 19,098,250

6. Tax Status

The Plan and the underlying trust have adopted a pre-approved plan, which received an opinion letter dated September 16, 2022, from the Internal Revenue Service (IRS), stating that the plan is qualified under Section 401(a) of the IRC and is, therefore, exempt from federal income taxes under provisions of Section 501(a) of the IRC. The Plan administrator and the Plan's ERISA counsel believe that the Plan and the underlying trust were designed and have been operating within the terms of the Plan, and the trust remains qualified under the applicable provisions of the IRC.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

7. Plan Termination

Although it has not expressed any intention to do so, the Employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, the participants would become 100% vested in their accounts and the Plan assets distributed in accordance with the provision of applicable laws.

8. Related Party Transactions

Certain of the Plan's investments are managed by Prudential Bank and Trust, FSB for the period from January 1, 2022 to March 31, 2023, Empower Trust Company, LLC for the period from April 1, 2023 to December 31, 2023, Prudential Retirement Insurance and Annuity Company for the period from January 1, 2022 to October 2, 2022, and EAICA for the period from October 3, 2022 to December 31, 2023 and these transactions qualify as party-in-interest transactions.

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Notes to Financial Statements

9. Risks and Uncertainties

Investments are exposed to various risks, such as interest rate, market, and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the statements of net assets available for plan benefits.

10. Subsequent Events

The Plan has evaluated subsequent events from December 31, 2023 through July 11, 2024, the date at which the financial statements were available to be issued, and no disclosures were required.

ERISA-Required Supplemental Schedule

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)
 EIN: 98-0338956 Plan No.: 001

December 31, 2023

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value	
Mutual Funds				
Vanguard	Vanguard Target Retirement 2020	**	\$	47,801
Vanguard	Vanguard Target Retirement 2025	**		203,834
Vanguard	Vanguard Target Retirement 2030	**		10,450
Vanguard	Vanguard Target Retirement 2035	**		347,481
Vanguard	Vanguard Target Retirement 2040	**		133,090
Vanguard	Vanguard Target Retirement 2045	**		446,563
Vanguard	Vanguard Target Retirement 2050	**		66,770
Vanguard	Vanguard Target Retirement 2055	**		274,288
Vanguard	Vanguard Target Retirement 2060	**		81,239
Vanguard	Vanguard Target Retirement 2065	**		4,161
Vanguard	Vanguard Target Retirement Income	**		140,486
Fidelity	Fidelity Total Market Index	**		1,368,350
Dodge & Cox	Dodge & Cox Stock X	**		3,479,100
Hartford	Hartford International Opps R5	**		5,565,517
* Prudential	Prudential Jennison Growth R6	**		3,600,622
Alliance Bernstein	Alliance Bernstein Discovery Value A	**		2,117,363
WM Blair	WM Blair Mid Cap Growth I	**		1,971,231
Fidelity	Fidelity Total International Index	**		100,719
Total Mutual Funds				19,959,065
Pooled Separate Account				
* Prudential Retirement Insurance and Annuity Company	Prudential Total Return Bond A	**		2,744,524
Guaranteed Interest Account				
* Prudential Retirement Insurance and Annuity Company	Guaranteed Interest Account	**		3,656,581
Total Assets				\$ 26,360,170

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

** The cost of participant-directed investments is not required to be disclosed.

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Financial Statements and
ERISA-Required Supplemental Schedule
Years Ended December 31, 2023 and 2022

The report accompanying these financial statements was issued by BDO USA, P.C., a Virginia professional corporation and the U.S. member of BDO International Limited, a UK company limited by guarantee.



**Pension Plan for U.S. Employees
of Rogers and Toronto Blue Jays**

Financial Statements and ERISA-Required Supplemental Schedule
Years Ended December 31, 2023 and 2022

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Contents

Independent Auditor's Report	3-6
------------------------------	-----

Financial Statements

Statements of Net Assets Available for Plan Benefits as of December 31, 2023 and 2022	7
--	---

Statements of Changes in Net Assets Available for Plan Benefits for the Years Ended December 31, 2023 and 2022	8
---	---

Notes to Financial Statements	9-15
-------------------------------	------

ERISA-Required Supplemental Schedule

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2023	17
---	----

Note: Other schedules required by Section 2520.103.10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.



Tel: 212-885-8000
Fax: 212-697-1299
www.bdo.com

BDO
200 Park Avenue
New York, NY 10166
USA

Independent Auditor's Report

To the Plan Administrator
Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays
Toronto, Ontario

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

We have performed audits of the financial statements of the Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays (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). The financial statements comprise the statements of net assets available for plan benefits as of December 31, 2023 and 2022, and the related statements of changes in net assets available for benefits for the years then ended, 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 Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA Section 103(a)(3)(C) audit). 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 (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from qualified institutions as of December 31, 2023 and 2022, and for the years then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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



Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of 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.

Responsibilities of Management for the Financial Statements

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

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

Management is responsible for maintaining a current plan instrument, including all plan amendments. Management is also responsible for 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 Audits of the Financial Statements

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



In performing an audit in accordance with GAAS, we:

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

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

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

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



Other Matter - Supplemental Schedule Required by ERISA

The supplemental Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2023 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and to 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 to other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

BDO USA, P.C.

July 11, 2024

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Statements of Net Assets Available for Plan Benefits

<i>December 31,</i>	2023	2022
Assets		
Investments:		
Investments, at fair value	\$ 22,703,589	\$ 19,098,250
Investments, at contract value	3,656,581	4,547,470
Total Investments	26,360,170	23,645,720
Net Assets Available for Benefits	\$ 26,360,170	\$ 23,645,720

See accompanying notes to financial statements.

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Statements of Changes in Net Assets Available for Plan Benefits

<i>Year ended December 31,</i>	2023	2022
Additions		
Investment income (loss):		
Net appreciation (depreciation) in fair value of investments	\$ 3,631,349	\$ (4,577,436)
Interest income	123,919	139,946
Dividends	214,792	126,833
Total Investment Income (Loss)	3,970,060	(4,310,657)
Contributions:		
Employer, net of forfeitures	1,162,879	1,021,869
Participant	1,069,903	1,002,355
Rollover	266,682	-
Total Contributions	2,499,464	2,024,224
Total Additions, net of investment loss	6,469,524	(2,286,433)
Deductions		
Benefits paid to participants and beneficiaries	3,709,908	1,072,776
Administrative expenses	45,166	105,699
Total Deductions	3,755,074	1,178,475
Net Increase (Decrease)	2,714,450	(3,464,908)
Net Assets Available for Benefits, beginning of year	23,645,720	27,110,628
Net Assets Available for Benefits, end of year	\$ 26,360,170	\$ 23,645,720

See accompanying notes to financial statements.

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Notes to Financial Statements

1. Plan Description

The Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays (the Plan) is a defined contribution plan sponsored by Rogers Blue Jays Baseball Partnership. Effective January 1, 2012, Rogers Venture Partners LLC was added as a participating employer. Rogers Blue Jays Baseball Partnership and Rogers Venture Partners LLC are collectively referred to as the Employer and Plan Sponsor. The Plan is subject to the provision of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

The following summary of the Plan provides general information only. Participants should refer to the Plan Document and the Adoption Agreement, restated effective January 1, 2022 (collectively known as the Plan document), for the complete description of the Plan's provisions.

General

The Plan was established, effective January 1, 1990, by the Employer for the benefit of its employees and to qualify under Section 401(k) of the U.S. Internal Revenue Code (IRC). The Employer contracts with Prudential Retirement Insurance and Annuity Company and Prudential Bank & Trust, FSB (collectively, Prudential) for the investing, safekeeping, and accounting for the Plan's assets and recordkeeping of the individual participant's accounts.

On April 1, 2022, Empower Annuity Insurance Company of America (EAICA), formerly known as Great-West Life & Annuity Insurance Company, the parent company of Empower Retirement, LLC (Empower), acquired the full-service retirement business of Prudential Financial, Inc. In connection with the transaction, Prudential was acquired by Empower. On October 3, 2022, Prudential Retirement Insurance and Annuity Company was renamed Empower Annuity Insurance Company. Effective March 31, 2023, Prudential Bank & Trust, FSB merged into Empower Trust Company, LLC, an Empower affiliate, and all services performed by Prudential Bank & Trust, FSB was assumed by Empower Trust Company, LLC.

The Plan covers U.S.-based salaried employees who have completed six months of service or 1,000 hours of service within the Plan year who are eligible to participate in the Plan and exclude employees compensated on other than a salary-only basis, employees whose regular place of employment is located in Canada, and interns. If the employees have prior professional baseball experience, the service requirement is waived.

Contributions

Each participant may contribute to the Plan up to a maximum amount permitted under the IRC regulation for the applicable Plan year. The maximum amount was \$22,500 and \$20,500 for 2023 and 2022, respectively, with an additional amount of \$7,500 and \$6,500 for 2023 and 2022, respectively, permitted for participants ages 50 and older for catch-up contributions. The Employer will match 50% of each participant's contribution up to 4% of each participant's pretax annual compensation.

In addition, the Employer will make non-discretionary contributions equal to 6% of pre-tax annual compensation to all participants, subject to limits prescribed in the IRC.

The Plan permits participants to have their interest in other qualified plans rolled over into the Plan (rollover).

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Notes to Financial Statements

Participant Accounts

Each participant's account is credited with the participant's contributions, allocations of the Employer's contribution, and Plan earnings (losses) on investments, net of allocable investment fees. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Participants, at their direction, may invest their contributions in any, or all, of a variety of investment fund options offered by the Plan. Participants may change their investment options daily, unless restricted by the investment options previously selected.

Participant Withdrawals and Distributions

Upon the termination of service, a participant (or a designated beneficiary) will receive the current value of his or her own participant account plus the value of the Employer's contributions in which the participant is vested (account value). Account values will be paid in full when a participant retires at the normal retirement age of 65 (or an early retirement at the age of 55 and completes two years of service) or becomes totally disabled. Upon death, the participant's vested account value will be paid in full to the participant's designated beneficiary.

In addition, at age 59½, participants are permitted to withdraw balances that have been rolled into the Plan.

Distributions are either in a lump sum cash payment or through the purchase of an annuity, in accordance with the Plan's provision.

Vesting and Forfeitures

Participant contributions and the earnings thereon are fully vested at all times. Employer contributions and the earnings thereon are fully vested after two years of eligible service. However, if an employee has prior professional baseball experience, this shall be counted toward the vesting requirements under the Plan.

Amounts forfeited by nonvested participants who terminated their employment are used to reduce future Employer contributions or pay for Plan expenses. For the years ended December 31, 2023 and 2022, forfeitures used to reduce the Employer contributions were \$0 and \$50,000, respectively, while forfeitures used to pay for Plan expenses were \$0 and \$47,457, respectively. At December 31, 2023 and 2022, nonvested forfeited accounts amounted to \$19,267 and \$6,143, respectively.

Plan Expenses

Certain administrative expenses are paid by both the Plan and the Employer. Investment-related expenses are paid from investment funds that participants' accounts are invested in and reflected in the net appreciation or depreciation in the fair value of investments in the statements of changes in net assets available for plan benefits.

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Notes to Financial Statements

2. Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting and in accordance with U.S. generally accepted accounting principles (GAAP).

Investment Valuation and Income Recognition

Purchases and sales of securities are recorded on the trade date basis. Interest income is recorded when earned. Dividend income is recorded on the ex-dividend date.

The net appreciation (depreciation) in the fair value of Plan investments presented in the statements of changes in net assets available for plan benefits consists of realized gains or losses on investments bought and sold and the change in unrealized appreciation or depreciation on those investments still held from one period to another.

Investments held by the Plan are stated at fair value with the exception of the guaranteed interest account, which is stated at contract value, as described in Note 4 below.

Payment of Benefits

Benefits are recorded when paid.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the Plan administrator to make estimates and assumptions that affect reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates and assumptions.

3. Certified Investment Information

The Plan's administrator has elected the method of annual reporting compliance permitted by ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Prudential Bank and Trust, FSB for the period from January 1, 2022 to March 31, 2023, Empower Trust Company, LLC for the period from April 1, 2023 to December 31, 2023, Prudential Retirement Insurance and Annuity Company (PRIAC) for the period from January 1, 2022 to October 2, 2022, and Empower Annuity Insurance Company for the period from October 3, 2022 to December 31, 2023, qualified institutions, have certified that the following investment information included in the accompanying financial statements and ERISA-required supplemental schedule are complete and accurate:

- Investments, at fair value and contract value as shown on the accompanying statements of net assets available for plan benefits as of December 31, 2023 and 2022.
- Net appreciation (depreciation) in fair value of investments, interest income, and dividends as shown on the accompanying statement of changes in net assets available for plan benefits for the years ended December 31, 2023 and 2022.

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Notes to Financial Statements

- Investments reflected on the supplemental Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2023.

At the request of the Plan administrator, the Plan's independent auditors did not perform auditing procedures with respect to this certified investment information except for comparing such investment information to the related investment information in the financial statements, including reading the disclosures related to the investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP, and in the ERISA-required supplemental schedule.

4. Guaranteed Interest Account

The Plan holds a traditional guaranteed interest account benefit-responsive investment contract with Prudential Retirement Insurance and Annuity Company (Insurance Provider), whose name changed to EAICA as mentioned in Note 1. Prudential Retirement Insurance and Annuity Company maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. Prudential Retirement Insurance and Annuity Company, as issuer of the contract, is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The guaranteed interest account is reported at contract value. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on an annual calendar year basis for resetting but may not be less than 3%.

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

There are no events that allow Prudential Retirement Insurance and Annuity Company to terminate the contract that requires the Plan to settle at an amount different than contract value paid either within 90 days or over time. There are, however, certain restrictions on withdrawals such as maximum amounts that may be withdrawn in an individual year if the withdrawals are to certain related contracts or other funding agents.

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Notes to Financial Statements

5. Fair Value Measurement

GAAP establishes a framework that provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

Fair value is the price the Plan would receive to sell an asset or pay to transfer a liability in an orderly transaction with a market participant at the measurement date. In the absence of active markets for the identical assets and liabilities, such measurements involve developing assumptions based on market observable data and, in the absence of such data, internal information that is consistent with what market participants would use in a hypothetical transaction that occurs at the measurement date.

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements).

Level 1 - This level consists of quoted prices in active markets for identical investments.

Level 2 - This level consists of quoted prices for similar investments in active markets; quoted prices for identical or similar investments in markets that are not active; and model-derived valuations whose inputs are observable or whose significant value drivers are observable.

Level 3 - This level consists of significant unobservable inputs to the valuation model.

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

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

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

Pooled Separate Account - The value of the pooled separate account (PSA) is determined at the close of each business day at unit value, which is based on the fair value of the underlying assets, which may consist of registered investment companies and securities. The unit value of the PSA is published on NASDAQ; however, the PSA is not publicly traded. The value of the underlying investments in the registered investment companies and securities are based on the daily value of the underlying registered investment companies and securities on an open market.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan 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.

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Notes to Financial Statements

The following tables present the investments measured at fair value on a recurring basis:

December 31, 2023

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 19,959,065	\$ -	\$ -	\$ 19,959,065
Pooled separate account	2,744,524	-	-	2,744,524
Total Investments, at fair value	\$ 22,703,589	\$ -	\$ -	\$ 22,703,589

December 31, 2022

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 12,039,378	\$ -	\$ -	\$ 12,039,378
Pooled separate account	7,058,872	-	-	7,058,872
Total Investments, at fair value	\$ 19,098,250	\$ -	\$ -	\$ 19,098,250

6. Tax Status

The Plan and the underlying trust have adopted a pre-approved plan, which received an opinion letter dated September 16, 2022, from the Internal Revenue Service (IRS), stating that the plan is qualified under Section 401(a) of the IRC and is, therefore, exempt from federal income taxes under provisions of Section 501(a) of the IRC. The Plan administrator and the Plan's ERISA counsel believe that the Plan and the underlying trust were designed and have been operating within the terms of the Plan, and the trust remains qualified under the applicable provisions of the IRC.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

7. Plan Termination

Although it has not expressed any intention to do so, the Employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, the participants would become 100% vested in their accounts and the Plan assets distributed in accordance with the provision of applicable laws.

8. Related Party Transactions

Certain of the Plan's investments are managed by Prudential Bank and Trust, FSB for the period from January 1, 2022 to March 31, 2023, Empower Trust Company, LLC for the period from April 1, 2023 to December 31, 2023, Prudential Retirement Insurance and Annuity Company for the period from January 1, 2022 to October 2, 2022, and EAICA for the period from October 3, 2022 to December 31, 2023 and these transactions qualify as party-in-interest transactions.

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Notes to Financial Statements

9. Risks and Uncertainties

Investments are exposed to various risks, such as interest rate, market, and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the statements of net assets available for plan benefits.

10. Subsequent Events

The Plan has evaluated subsequent events from December 31, 2023 through July 11, 2024, the date at which the financial statements were available to be issued, and no disclosures were required.

ERISA-Required Supplemental Schedule

Pension Plan for U.S. Employees of Rogers and Toronto Blue Jays

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)
 EIN: 98-0338956 Plan No.: 001

December 31, 2023

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value	
Mutual Funds				
Vanguard	Vanguard Target Retirement 2020	**	\$	47,801
Vanguard	Vanguard Target Retirement 2025	**		203,834
Vanguard	Vanguard Target Retirement 2030	**		10,450
Vanguard	Vanguard Target Retirement 2035	**		347,481
Vanguard	Vanguard Target Retirement 2040	**		133,090
Vanguard	Vanguard Target Retirement 2045	**		446,563
Vanguard	Vanguard Target Retirement 2050	**		66,770
Vanguard	Vanguard Target Retirement 2055	**		274,288
Vanguard	Vanguard Target Retirement 2060	**		81,239
Vanguard	Vanguard Target Retirement 2065	**		4,161
Vanguard	Vanguard Target Retirement Income	**		140,486
Fidelity	Fidelity Total Market Index	**		1,368,350
Dodge & Cox	Dodge & Cox Stock X	**		3,479,100
Hartford	Hartford International Opps R5	**		5,565,517
* Prudential	Prudential Jennison Growth R6	**		3,600,622
Alliance Bernstein	Alliance Bernstein Discovery Value A	**		2,117,363
WM Blair	WM Blair Mid Cap Growth I	**		1,971,231
Fidelity	Fidelity Total International Index	**		100,719
Total Mutual Funds				19,959,065
Pooled Separate Account				
* Prudential Retirement Insurance and Annuity Company	Prudential Total Return Bond A	**		2,744,524
Guaranteed Interest Account				
* Prudential Retirement Insurance and Annuity Company	Guaranteed Interest Account	**		3,656,581
Total Assets				\$ 26,360,170

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

** The cost of participant-directed investments is not required to be disclosed.