

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2023

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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.

Part I Annual Report Identification Information

For calendar plan year 2023 or fiscal plan year beginning 04/01/2023 and ending 03/31/2024

- A This return/report is for: [] a multiemployer plan [] a multiple-employer plan... [X] a single-employer plan [] a DFE... B This return/report is: [] the first return/report [X] the final return/report... C If the plan is a collectively-bargained plan, check here... [] D Check box if filing under: [] Form 5558 [] automatic extension [] the DFVC program... E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here... []

Part II Basic Plan Information—enter all requested information

1a Name of plan: PIONEER EMPLOYEES PENSION PLAN
1b Three-digit plan number (PN): 002
1c Effective date of plan: 07/01/1982
2a Plan sponsor's name (employer, if for a single-employer plan): PIONEER NORTH AMERICA, INC.
2b Employer Identification Number (EIN): 95-3243785
2c Plan Sponsor's telephone number: 213-746-6337
2d Business code (see instructions): 423600

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.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

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

Form 5500 (2023) v. 230707

3a Plan administrator's name and address <input checked="" type="checkbox"/> 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	1089
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)	57
	6a(2)	0
	6b	0
	6c	0
	6d	0
	6e	0
	6f	0
	6g(1)	
6g(2)		
6h		
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:
 1A 3H 3F 1I 1H

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)	9b Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> 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	b General Schedules
(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> A (Insurance Information) – Number Attached <u>0</u>
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> 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 C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning **04/01/2023** and ending **03/31/2024**

A Name of plan PIONEER EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 PIONEER NORTH AMERICA, INC.	D Employer Identification Number (EIN) 95-3243785	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)... Yes No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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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)

BANK OF AMERICA MERRILL LYNCH

94-1687665

(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?
50 51 52 71 62 60 18	NONE	501142	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

MILLIMAN INC

91-0675641

(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?
11 17 50 70	ACTUARY	136536	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

LITTLER MENDELSON P.C.

94-2602731

(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?
29 50	NONE	78388	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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)

KIECKHAFFER SCHIFFER LLP

81-5052000

(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?
10 50	ACCOUNTANT	45100	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

THE BRENTWOOD COMPANIES

3000 N. OCEAN DR. 6D
WEST PALM BEACH, FL 33404

(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?
16 31	NONE	35000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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
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For calendar plan year 2023 or fiscal plan year beginning 04/01/2023 and ending 03/31/2024	
A Name of plan PIONEER EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 PIONEER NORTH AMERICA, INC.	D Employer Identification Number (EIN) 95-3243785

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	2	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	38073	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	10893795	0
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	238	0
(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)		
(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)	64105668	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(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	75037776	0
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	0	0
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	75037776	0

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)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	327650	
(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)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		327650
(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)	1104223	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1104223
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds	2b(4)(A)	212	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	232	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-20
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	9537752	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-12693684
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-1724079

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	67317924	
(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)		67317924
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)		
(3) Recordkeeping fees.....	2i(3)	501142	
(4) IQPA audit fees.....	2i(4)	45100	
(5) Investment advisory and investment management fees	2i(5)	61347	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)	136537	
(8) Legal fees	2i(8)	78388	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	78560	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		901074
j Total expenses. Add all expense amounts in column (b) and enter total	2j		68218998

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-69943077
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		5094699

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: KIECKHAFFER SCHIFFER, LLP

(2) EIN: 81-5052000

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.)		X	
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.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
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 3769981.

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)
PIONEER EMPLOYEES 401(K) PLAN	95-3243785	001

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 513072.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 04/01/2023 and ending 03/31/2024

A Name of plan <u>PIONEER EMPLOYEES PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>PIONEER NORTH AMERICA, INC.</u>	D Employer Identification Number (EIN) <u>95-3243785</u>	

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

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

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

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
 EIN(s): 94-1687665

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

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	171
--	---	-----

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

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

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

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

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

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

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

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

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

a Enter the percentage of plan assets held as:
 Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: 100.0%
 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 ___/___/___ (MM/DD/YYYY) and the Opinion Letter serial number _____.



PIONEER EMPLOYEES PENSION PLAN

**FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES
FOR THE YEARS ENDED MARCH 31, 2024 AND 2023 (IN LIQUIDATION)
WITH INDEPENDENT AUDITOR'S REPORT**

**PIONEER EMPLOYEES PENSION PLAN
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES
FOR THE YEARS ENDED MARCH 31, 2024 AND 2023 (IN LIQUIDATION)**

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All other supplemental schedules required by Section 2520.103-10 of the Department of Labor’s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 are omitted because of the absence of conditions under which they are required.

Independent Auditor's Report

Pioneer North America, Inc. Administrative Committee
Pioneer Employees Pension Plan

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

We have performed audits of the financial statements of Pioneer Employees Pension Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets in liquidation available for benefits as of March 31, 2024 and 2023 and the related statements of changes in net assets in liquidation 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 Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment in the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of March 31, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

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

Emphasis of Matter – Plan Termination and Liquidation Basis of Accounting

As further discussed in Note 1b to the financial statements, the Plan was terminated effective March 31, 2023, and all of the Plan’s assets were liquidated as of March 31, 2024. As a result, the Plan has used the liquidation basis of accounting in presenting the 2024 and 2023 financial statements.

Responsibilities of Management for the Financial Statements

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

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

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

Auditor’s Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other Matter — Supplemental Schedules Required by ERISA

The supplemental schedule of assets (held at end of year) as of March 31, 2024 (in liquidation) and the supplemental schedule of reportable transactions for the year ended March 31, 2024 (in liquidation) are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

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

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

In our opinion:

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

Kieckhafer Schiffer LLP

KIECKHAFER SCHIFFER LLP

Irvine, California

September 9, 2024

**PIONEER EMPLOYEES PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF MARCH 31, 2024 AND 2023 (IN LIQUIDATION)**

	2024	2023
ASSETS:		
Noninterest-bearing cash	\$ -	\$ 2
Investments (at fair value):		
Cash equivalents	-	10,893,795
Corporate stocks	-	238
Mutual funds	-	64,105,668
Total investments	-	74,999,701
Receivables:		
Other receivables	-	38,073
NET ASSETS AVAILABLE FOR BENEFITS	\$ -	\$ 75,037,776

The accompanying notes and independent auditor's report are an integral part of the financial statements.

PIONEER EMPLOYEES PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED MARCH 31, 2024 AND 2023 (IN LIQUIDATION)

	2024	2023
ADDITIONS:		
Investment income:		
Interest	\$ 327,650	\$ 77,571
Dividends	1,104,223	2,578,923
Other income	-	3,694
Total investment income	1,431,873	2,660,188
Other contributions	-	27,431
Total additions	1,431,873	2,687,619
DEDUCTIONS:		
Net depreciation in fair value of investments	3,155,952	9,699,098
Benefits paid to participants	67,317,924	4,247,538
Administrative expenses	901,074	446,580
Total deductions	71,374,950	14,393,216
Net decrease	(69,943,077)	(11,705,597)
TRANSFER OF ASSETS FROM THIS PLAN	(5,094,699)	-
NET ASSETS IN LIQUIDATION AVAILABLE FOR BENEFITS:		
Beginning of the year	75,037,776	86,743,373
End of the year	\$ -	\$ 75,037,776

The accompanying notes and independent auditor's report are an integral part of the financial statements.

**PIONEER EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED MARCH 31, 2024 AND 2023 (IN LIQUIDATION)**

1. Description of Plan

The following description of the Pioneer Employees Pension Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

a. General

The Plan is a non-contributory defined benefit pension plan established by Pioneer Electronics (USA) Inc. (“PUSA”) as of July 1, 1982 and was subsequently adopted by certain subsidiaries and related companies of Pioneer North America, Inc. (“PNA”), the parent company of PUSA. On August 11, 2003, the Plan sponsorship and administration was transferred from PUSA to PNA. The Plan covers substantially all U.S. residents who were employees of the Company on or before October 1, 2004, who were not covered by a collective bargaining agreement or foreign pension plan, and who met the eligibility requirements as of that date.

As of March 31, 2024, the following entities (collectively, the “Company,” “Employer” or “Plan Sponsor”) participated in the Plan:

- Pioneer North America, Inc.
- Pioneer Electronics (USA) Inc.
- Pioneer Automotive Technologies, Inc.

The Plan was frozen effective October 1, 2004 (see Note 8). Prior to that date, the Plan provided that employees became eligible to participate after one year of service, with a minimum of 1,000 service hours, and became fully vested after the completion of five years of service with the Company. Termination of employment before completing five years of service resulted in forfeiture of any benefit the participant had accrued. Such forfeitures reduced the Company’s obligation to make future contributions to the Plan on behalf of the participants. Any participant continuing to be employed by the Company on or after October 1, 2004 (the freeze date) became fully vested. Normal retirement age is 65. A participant may elect early retirement at any time after reaching age 55, in which case benefits are actuarially reduced to reflect their commencement before age 62 (age 65 if employment ceased before April 1, 2001).

The Plan was restated effective April 1, 2010 primarily for the purpose of incorporating previous amendments to the Plan document.

The Plan was restated effective April 1, 2015 to allow for “temporary” lump-sum distributions to participants who ceased employment prior to June 30, 2015, who have not commenced receipt of their accrued benefits as of December 1, 2015, and who have an accrued benefit with a present value between \$5,000 and \$50,000. These temporary lump-sum distributions were available only through November 2015 and were granted at the discretion of the Plan Administrator.

The restated Plan was amended effective July 1, 2017 to allow for “temporary” lump-sum distributions to participants who ceased employment prior to June 30, 2017, who have not commenced receipt of their accrued benefits prior to December 1, 2017 and who have an accrued benefit with a present value between \$5,000 and \$80,000. These temporary lump-sum distributions were available only through November 2017 and were granted at the discretion of the Plan Administrator.

The restated Plan was amended effective April 1, 2018 to allow for more robust guidelines regarding claims for benefits, and the overall process of submission of claims, denial of claims, and appeals of claims.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

b. Plan Termination

On November 14, 2022, the Board of Directors of the Company approved a resolution to terminate the Plan effective as of March 31, 2023 (the “Termination Date”). The Plan was amended to include a lump sum payment offer to eligible participants in connection with the Plan termination. As a result, approximately \$8.3 million was distributed directly to eligible participants as lump sum distributions in August 2023. For all retired participants and those participants who did not elect lump sum distributions during the Plan termination lump sum window, annuities were purchased from Pacific Life Insurance Company. In August 2023, approximately \$56.5 million was transferred to Pacific Life Insurance Company, transferring the risk to the insurance company for future benefit payments. In addition, in September 2023, 25 participants were transferred to the Pension Benefit Guaranty Corporation (“PBGC”) as missing participants resulting in total premiums of approximately \$667,000 distributed to the PBGC. In addition, as a result of the liquidation of the Plan assets, in March 2024 approximately \$3.7 million in excess assets were transferred to the Plan Sponsor and approximately \$1.3 million to the Pioneer Employees 401(k) Plan.

c. Administration

The Plan is overseen by a committee (the “Administrative Committee” or “Plan Administrator”) appointed by the Company. The Plan’s recordkeeper is Merrill Lynch, Pierce, Fenner & Smith Incorporated (“Merrill Lynch” or “Recordkeeper”), a subsidiary of Bank of America, N.A. As of March 31, 2024 and 2023, the assets of the Plan were maintained under the custody of Bank of America, N.A. (the “Trustee”). The Trustee and the Recordkeeper have the power to administer the Plan and apply all of its provisions on behalf of the Plan Sponsor and the Administrative Committee. The Plan Sponsor has the discretion to appoint or remove any trustee or agent of the Plan.

The disclosures below were applicable prior to the Termination Date.

d. Retirement Benefits

Upon retirement from the Company, Plan participants were eligible to commence receiving the vested portion of their accrued benefit beginning at normal retirement age of 65. Participants with five or more years of vesting service can commence early retirement benefits after reaching age 55. If the value of a participant’s vested benefit is \$5,000 or less at the time employment terminates, the Company may have the benefit automatically paid to the participant in a lump-sum distribution or rollover.

The monthly retirement benefit of a participant retiring on his or her normal retirement date and payable in the single-life annuity form equals 1% of his or her final average monthly compensation, as defined, multiplied by their years of benefit service while an active participant. Final average monthly compensation is the highest monthly average of a participant's compensation in the 60 consecutive calendar months out of the last 120 completed calendar months prior to the date of computation. However, compensation and service after the freeze date are not taken into account. Participants may elect to receive the value of their accumulated plan benefits as a qualified joint and survivor annuity, single-life annuity, five-year certain and life annuity, or a 10-year certain and life annuity.

e. Death and Disability Benefits

If a vested active participant dies while married, a death benefit is paid to the employee's surviving spouse. The death benefits will automatically be paid to the spouse in the form of a "Pre-Retirement Survivor Annuity". Active participants who ceased employment due to disability continued to earn benefits while disabled before the freeze date based on the last monthly base rate of pay before the disability occurred.

If a participant reaches its early retirement date while on a disability leave of absence, the participant may elect to retire and begin receiving Plan benefit payments on or before its Normal Retirement Date. If the participant recovers from the disability before the Early Retirement Date and does not return to active employment with the Company, the participant will be treated as if employment was terminated on the date the participant ceased to have the disability.

f. Administrative Expenses

Administrative expenses of the Plan are paid by the Plan. The Company has the option, at its sole discretion, to pay any expenses on behalf of the Plan. Certain costs are included in the transaction prices of investments bought and sold and cannot be separately quantified.

2. **Summary of Significant Accounting Policies**

a. Basis of Presentation

As of and for the years ended March 31, 2024 and 2023, the accompanying financial statements have been prepared under the liquidation basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP") as set forth by the Financial Accounting Standards Board (the "FASB").

b. Use of Estimates

The preparation of financial statements in conformity with GAAP requires Plan management to make estimates and assumptions that affect the amounts of net assets available for benefits, changes therein, accompanying notes and supplemental schedules. Actual results could differ from those estimates.

c. Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for discussion of fair value measurements.

Net depreciation in the fair value of investments consists of the net change in unrealized gains or losses during the year and the realized gain or loss on investments sold during the year. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

d. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, which are attributable under the Plan's provisions to service rendered by employees through the valuation date. Accumulated plan benefits include benefits expected to be paid to (1) retired or terminated employees or their beneficiaries, (2) beneficiaries of employees who have died, and (3) present employees or their beneficiaries.

The actuarial present value of accumulated plan benefits is determined by an independent actuary in accordance with ASC 960, *Plan Accounting – Defined Benefit Pension Plans*, and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment. This calculation is determined as of the beginning of each Plan year. The actuarial valuations were prepared as of April 1, 2023 and 2022. Had the valuations been prepared as of March 31, 2024 and 2023, there would be no material differences.

e. Payment of Benefits

Benefits are recorded when paid.

f. Subsequent Events

Management has evaluated subsequent events through September 9, 2024, the date the financial statements were available for issuance.

3. **Funding Policy**

The main source of Plan benefits are Company contributions and investment income earned on such contributions. It is the intent of the Company to contribute to the Plan sufficient amounts, as calculated on a sound actuarial basis, to provide benefits under the Plan and to continue to qualify under the applicable provisions of the Internal Revenue Code ("IRC"). The actuarial method currently used to calculate the required funding is the Unit Credit actuarial cost method, as required under the Pension Protection Act of 2006. This funding policy enables the Plan to meet the minimum funding requirements of ERISA and the Internal Revenue Service ("IRS"). The calculation of accumulated plan benefits is estimated by utilizing beginning-of-the-year information.

No contributions to the Plan were required by the Plan Sponsor to meet minimum funding requirements for the years ended March 31, 2024 and 2023.

For the Plan year beginning April 1, 2022, the Plan's actuary certified that the Plan's Adjusted Funding Target Attainment Percent ("AFTAP") was 129.69%.

The funding requirement under these provisions is determined under a different calculation than the relationship between the actuarial present value of accumulated plan benefits (see Note 6) compared to Plan assets.

4. Information Certified by the Trustee (Unaudited)

The Plan Administrator has elected the method of annual reporting compliance permitted by ERISA section 103(a)(3)(c) pursuant to Section 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosures under ERISA. Accordingly, certain information related to investments disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments held at March 31, 2024 and 2023 (in liquidation), net depreciation in fair value of investments, and interest and dividends for the years then ended, was obtained by management and agreed to or derived from information certified as complete and accurate by Bank of America, N.A., the Trustee of the Plan.

The classification of the investments into the appropriate fair value hierarchy levels (1, 2 or 3) as disclosed in Note 5 is not certified by the Trustee and is the responsibility of Plan management.

5. Fair Value Measurements

Fair Value Hierarchy

ASC 820, *Fair Value Measurements*, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

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

Level 2 — inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability, and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 — inputs to the valuation methodology are unobservable and significant to the fair value.

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

The following is a description of the valuation methodologies used for the Plan's investments at fair value. There have been no changes in the methodologies used during the years ended March 31, 2024 and 2023.

Cash Equivalents, Corporate Stocks, and Mutual Funds:

Cash equivalents, corporate stocks and mutual funds are valued at quoted market prices which are available on active markets and, therefore, are classified as Level 1 within the valuation hierarchy.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of March 31, 2024 and 2023:

	Investments at Fair Value as of March 31, 2024 (in liquidation)			
	Level 1	Level 2	Level 3	Total
Cash equivalents	\$ -	\$ -	\$ -	\$ -
Corporate stocks	-	-	-	-
Mutual funds	-	-	-	-
Total investments at fair value	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	Investments at Fair Value as of March 31, 2023 (in liquidation)			
	Level 1	Level 2	Level 3	Total
Cash equivalents	\$ 10,893,795	\$ -	\$ -	\$ 10,893,795
Corporate stocks	238	-	-	238
Mutual funds	<u>64,105,668</u>	<u>-</u>	<u>-</u>	<u>64,105,668</u>
Total investments at fair value	<u>\$ 74,999,701</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74,999,701</u>

6. Actuarial Present Value of Accumulated Plan Benefits

The actuarial present value of the accumulated plan benefits at April 1, 2023 and 2022 and as of September 1, 2023 (date after all plan benefits were distributed to participants) consisted of the following:

	<u>September 1, 2023</u>	<u>April 1, 2023</u>	<u>April 1, 2022</u>
Actuarial present value of accumulated plan benefits:			
Vested benefits:			
Participants and/or beneficiaries currently receiving benefits	\$ -	\$45,888,678	\$50,943,359
Other participants	-	<u>22,200,186</u>	<u>26,615,759</u>
	-	68,088,864	77,559,118
Non-vested benefits	<u>-</u>	<u>-</u>	<u>41,230</u>
Total actuarial present value of accumulated plan benefits	<u>\$ -</u>	<u>\$68,088,864</u>	<u>\$77,600,348</u>

The Plan was terminated effective March 31, 2023. All plan benefits were distributed to participants by August 31, 2023. Thus, the present value of accumulated plan benefits as of September 1, 2023 is \$0.

The following is a summary of changes in the actuarial present value of accumulated plan benefits for the year beginning April 1, 2022 and ending March 31, 2023 and the year beginning April 1, 2021 and ending March 31, 2022:

	<u>April 1, 2023</u>	<u>April 1, 2022</u>
Actuarial present value of accumulated plan benefits at beginning of Plan year	<u>\$77,600,348</u>	<u>\$79,434,668</u>
Decrease during the period attributable to:		
Increase in interest due to the decrease in the discount period	2,944,515	2,863,491
Benefits accumulated plus actuarial loss	820,098	715,787
Benefits paid	(4,240,497)	(4,123,482)
Changes in actuarial assumptions	<u>(9,035,600)</u>	<u>(1,290,116)</u>
Net decrease	<u>(9,511,484)</u>	<u>(1,834,320)</u>
Actuarial present value of accumulated plan benefits at end of Plan year	<u>\$68,088,864</u>	<u>\$77,600,348</u>

The following is a summary of changes in the actuarial present value of accumulated plan benefits from April 1, 2023, to September 1, 2023:

	<u>September 1, 2023</u>
Actuarial present value of accumulated plan benefits at beginning of Plan year	<u>\$68,088,864</u>
Decrease during the period attributable to:	
Increase in interest due to the decrease in the discount period	1,288,229
Benefits accumulated plus actuarial loss	(1,386,204)
Benefits paid*	(11,495,253)
Annuity purchase premium	<u>(56,495,636)</u>
Net decrease	<u>(68,088,864)</u>
Actuarial present value of accumulated plan benefits at end of Plan year	<u>\$ -</u>

*Includes \$2,544,350 in annuity payments, \$8,222,999 in lump sum payments, \$667,199 in PBGC Missing Participant transfers paid after August 31, 2023, and \$60,705 in lump sum payments (reissued) paid after August 31, 2023.

The significant actuarial assumptions used in the valuations as of April 1, 2023 and 2022, are as follows:

	<u>2023</u>	<u>2022</u>																																
Discount rate	4.60%	3.90%																																
Mortality	Pri-2012 Separate Annuitant and Non- Annuitant Mortality Tables, projected with Scale MP-2021	Pri-2012 Separate Annuitant and Non- Annuitant Mortality Tables, projected with Scale MP-2021																																
Compensation increases	N/A	N/A																																
Retirement rate	<table> <thead> <tr> <th style="text-align: center;"><u>Age</u></th> <th style="text-align: center;"><u>Rate</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">55</td> <td style="text-align: center;">10%</td> </tr> <tr> <td style="text-align: center;">56 – 60</td> <td style="text-align: center;">5</td> </tr> <tr> <td style="text-align: center;">61</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">62</td> <td style="text-align: center;">20</td> </tr> <tr> <td style="text-align: center;">63</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">64</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">65</td> <td style="text-align: center;">100</td> </tr> </tbody> </table>	<u>Age</u>	<u>Rate</u>	55	10%	56 – 60	5	61	10	62	20	63	15	64	10	65	100	<table> <thead> <tr> <th style="text-align: center;"><u>Age</u></th> <th style="text-align: center;"><u>Rate</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">55</td> <td style="text-align: center;">10%</td> </tr> <tr> <td style="text-align: center;">56 – 60</td> <td style="text-align: center;">5</td> </tr> <tr> <td style="text-align: center;">61</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">62</td> <td style="text-align: center;">20</td> </tr> <tr> <td style="text-align: center;">63</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">64</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">65</td> <td style="text-align: center;">100</td> </tr> </tbody> </table>	<u>Age</u>	<u>Rate</u>	55	10%	56 – 60	5	61	10	62	20	63	15	64	10	65	100
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Actuarial cost method	Unit credit	Unit credit																																

Changes in actuarial assumptions include the discount rate increase from 3.90% to 4.60%. Also, the termination rates, retirement rates and 100% single life form of payment assumption changed to the following: 85% of current active participants and 60% of terminated vested participants will elect a lump sum during the temporary lump sum window as a result of the Plan's termination. The termination, retirement, and form of payment for the remaining 15% of current active participants and 40% of terminated vested participants are unchanged from the prior year.

7. Party-in-Interest Transactions

A party-in-interest is defined as a fiduciary or employee of the Plan, any person who provides service to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50% or more of such an employer or employee organization, or a relative of such persons mentioned.

Certain Plan investments are managed by the Trustee as of March 31, 2024 and 2023 and for the years then ended. Therefore, these investments and their related investment transactions qualify as party-in-interest transactions. Additionally, the Company is a party-in-interest. However, there were no transactions with the Company other than the funding of contributions to the Plan and the payment of certain administrative expenses of the Plan.

8. Plan Termination

As noted on Note 1b, On November 14, 2022, the Board of Directors of the Company approved a resolution to terminate the Plan effective as of March 31, 2023. Upon termination of the Plan, the net assets were allocated by the Plan Administrator on an actuarial basis among participants, surviving spouses and beneficiaries in the manner prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- a. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
- b. Other vested benefits insured by the PBGC, a U.S. government agency, up to the applicable limitations (discussed below).
- c. All other vested benefits (that is, vested benefits not insured by the PBGC).
- d. All non-vested benefits.

Upon termination of the Plan, the rights of all affected participants to their benefits then accrued and funded were fully vested and non-forfeitable. Benefits already distributed in cash or by purchase and delivery of an annuity contract were not affected and were excluded for allocation purposes.

Certain benefits under the Plan are insured by the PBGC when the Plan terminates. Generally, the PBGC guarantees most vested normal-age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, a statutory ceiling exists, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees.

For plan terminations occurring in calendar 2023, that ceiling is \$6,750. That ceiling applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or Plan termination (whichever comes later). For younger annuitants or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

9. Tax Status

The Plan received a favorable determination letter from the Internal Revenue Service ("IRS") dated November 4, 2016, stating that, as of that date, the Plan is qualified, in form, under Section 401(a) of the Internal Revenue Code ("IRC"). Therefore, Plan management believes that the Plan is qualified and the related trust remains tax exempt as of March 31, 2024 and 2023, and for the years then ended.

Assuming it meets certain initial and ongoing requirements, the Plan is generally exempt from federal and state income taxes. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

The Plan Administrator has analyzed the tax positions taken by the Plan and has concluded that as of March 31, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audit by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

10. Risks and Uncertainties

The Plan invested in various investment securities, including mutual funds, corporate stocks, cash equivalents, and other investments. Investment securities, in general, are exposed to various risks such as interest rate, credit, foreign currency and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

**PIONEER EMPLOYEES PENSION PLAN
(PLAN NUMBER 002, SPONSOR EIN NUMBER 95-3243785)
SCHEDULE H, PART IV, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF MARCH 31, 2024 (IN LIQUIDATION)**

There were no assets held for investment purposes as of March 31, 2024 due to the Plan Termination.

The accompanying notes and independent auditor's report are an integral part of the supplemental schedules.

PIONEER EMPLOYEES PENSION PLAN
(PLAN NUMBER 002, SPONSOR EIN NUMBER 95-3243785)
SCHEDULE H, PART IV, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 2024 (IN LIQUIDATION)

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Mutual Funds:						
BLACKROCK	LIQUIDITY FUNDS (FedFund)	\$ -	\$ 6,431,760	\$ 6,431,760	\$ 6,431,760	\$ -
BLACKROCK	LIQUIDITY FUNDS (FedFund)	\$ 6,072,795		\$ 6,072,795	\$ 6,072,795	\$ -
BLACKROCK	LIQUIDITY FUNDS (FedFund)	\$ -	\$ 6,431,452	\$ 6,431,452	\$ 6,431,452	\$ -
BLACKROCK	LIQUIDITY FUNDS (FedFund)	\$ 63,911,994	\$ -	\$ 63,911,994	\$ 63,911,994	\$ -
BLACKROCK	LIQUIDITY FUNDS (FedFund)	\$ -	\$ 57,720,804	\$ 57,720,804	\$ 57,720,804	\$ -
BLACKROCK	LIQUIDITY FUNDS (FedFund)	\$ -	\$ 5,078,874	\$ 5,078,874	\$ 5,078,874	\$ -
ISHARES	5-10 YEAR INVESTMENT GRADE CORPORATE BOND ETF	\$ -	\$ 29,044,564	\$ 32,688,945	\$ 30,022,491	\$ (977,927)
ISHARES	10+YR INVESTMENT GRADE CORPORATE BOND ETF	\$ -	\$ 30,157,280	\$ 39,074,461	\$ 32,125,862	\$ (1,968,582)

The accompanying notes and independent auditor's report are an integral part of the supplemental schedules.

PIONEER EMPLOYEES PENSION PLAN
(PLAN NUMBER 002, SPONSOR EIN NUMBER 95-3243785)
SCHEDULE H, PART IV, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 2024 (IN LIQUIDATION)

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
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(PLAN NUMBER 002, SPONSOR EIN NUMBER 95-3243785)
SCHEDULE H, PART IV, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF MARCH 31, 2024 (IN LIQUIDATION)**

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