

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
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____ ☐ 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 ROCK PAPER SCISSORS, LLC 401(K) PROFIT SHARING PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/1998
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) ROCK PAPER SCISSORS, LLC 2308 BROADWAY SANTA MONICA, CA 90404
2b	Employer Identification Number (EIN) 95-4591362
2c	Plan Sponsor's telephone number 310-586-0600
2d	Business code (see instructions) 541990

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2024	MARIE GUITE
	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	5 176
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) 143 6a(2) 147 6b 0 6c 23 6d 170 6e 0 6f 170 6g(1) 126 6g(2) 120 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

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

2T 2E 2G 2J 2K 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
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

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 0
- (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 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 ROCK PAPER SCISSORS, LLC 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ROCK PAPER SCISSORS, LLC	D Employer Identification Number (EIN) 95-4591362	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. ☒ Yes ☐ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

(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)

NFP RETIREMENT INC

33-0905143

(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?
27	ADVISOR	28048	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 60 64 65	RECORDKEEPER	14408	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

ACCELERATE INVESTMENT ADVISORS LLC

92-2678185

(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?
27	ADVISOR	10529	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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
BLKRK INTL I - BNY MELLON INVESTME 500 ROSS STREET 15253-4426 PITTSBURGH, PA 53442	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
J H TRITON I - JANUS HENDERSON SER 151 DETROIT STREET DENVER, CO 80206	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
LS INFL PROT SEC I - SS&C GIDS, IN 2000 CROWN COLONY DRIVE QUINCY, MA 02169	0.15%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
PUTN MORTGAGE SEC Y - PUTNAM INVES 04-2539562	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(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.
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For calendar plan year 2023 or fiscal plan year beginning **01/01/2023** and ending **12/31/2023**

A Name of plan ROCK PAPER SCISSORS, LLC 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 ROCK PAPER SCISSORS, LLC	D Employer Identification Number (EIN) 95-4591362

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP GR II I1		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY		
c EIN-PN 38-4126288-592	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1482
a Name of MTIA, CCT, PSA, or 103-12 IE: LARGE CP VALUE I1		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY		
c EIN-PN 38-4065329-426	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2042
a Name of MTIA, CCT, PSA, or 103-12 IE: INTL GROWTH II R1		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY		
c EIN-PN 38-4139842-619	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 160878
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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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 01/01/2023 and ending 12/31/2023		
A Name of plan ROCK PAPER SCISSORS, LLC 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 ROCK PAPER SCISSORS, LLC	D Employer Identification Number (EIN) 95-4591362	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	200000	251913
(2) Participant contributions	1b(2)	41362	16094
(3) Other	1b(3)	0	15439
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	15450	19986
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	161455	199896
(9) Value of interest in common/collective trusts	1c(9)	132920	164402
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	11984230	14672497
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	12535417	15340227
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
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	12535417	15340227

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)	248913	
(B) Participants	2a(1)(B)	1151693	
(C) Others (including rollovers)	2a(1)(C)	180187	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1580793
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	764	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	9924	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		10688
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	373923	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		373923
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(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)		20921
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1945951
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		3932276

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1074482	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1074482
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Recordkeeping fees.....	2i(3)	14408	
(4) IQPA audit fees.....	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	38576	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	0	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		52984
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1127466

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2804810
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **LUCAS HORSFALL MURPHY PINDROH, LLP**

(2) EIN: **95-4659692**

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.)	☒	☐	406987
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?	☒	☐	1400000
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.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan ROCK PAPER SCISSORS, LLC 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ROCK PAPER SCISSORS, LLC	D Employer Identification Number (EIN) 95-4591362	

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.....	
2	Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-6568107	
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	

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

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

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐	
19 If the total number of participants is 1,000 or more, complete lines (a) 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>06 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q702438A</u> .	

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
Financial Statements
December 31, 2023
(with Independent Auditor's Report Thereon)

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan

Financial Statements

December 31, 2023

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INDEPENDENT AUDITOR'S REPORT

Plan Administrator
Rock Paper Scissors, LLC 401(k) Profit Sharing Plan

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

We have performed audits of the financial statements of Rock Paper Scissors, LLC 401(k) Profit Sharing Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

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

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

Opinion

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

- The amounts and disclosures in the 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 (U.S. GAAP).
- 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).

INDEPENDENT AUDITOR'S REPORT (Continued)

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 U.S. 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 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.

INDEPENDENT AUDITOR'S REPORT (Continued)

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 U.S. 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 U.S. 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 audit.

INDEPENDENT AUDITOR'S REPORT (Continued)

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule of Assets (Held at End of Year) as of December 31, 2023 and Schedule of Delinquent Participant Contributions for the Year Ended December 31, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the 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 schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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 DOL's Rules and Regulation 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 DOL's Rules and Regulations for the 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).

LUCAS, HORSTALL, MURPHY & PINDROH, LLP

Pasadena, California
October 11, 2024

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
Statements of Net Assets Available for Benefits

	December 31,	
	<u>2023</u>	<u>2022</u>
ASSETS		
Investments at fair value	\$ 14,856,885	\$ 12,132,600
Receivables:		
Notes receivable from participants	199,896	161,455
Employer contributions receivable	251,913	200,000
Participants' contributions receivable	16,094	41,362
Other employer contribution receivable	<u>15,439</u>	<u>-</u>
Total receivables	<u>483,342</u>	<u>402,817</u>
Total assets	<u>15,340,227</u>	<u>12,535,417</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 15,340,227</u></u>	<u><u>\$ 12,535,417</u></u>

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2023

Additions:

Investment income:	
Net appreciation in fair value of investments	\$ 1,966,872
Interest and dividends	<u>374,687</u>
Total investment income	<u>2,341,559</u>
Interest from notes receivable from participants	9,924
Contributions:	
Participants	1,151,693
Employer	248,913
Rollover	164,748
Other	<u>15,439</u>
Total contributions	<u>1,580,793</u>
Total additions	<u>3,932,276</u>

Deductions:

Benefits paid to participants	1,074,482
Administrative expenses	<u>52,984</u>
Total deductions	<u>1,127,466</u>
Net increase in net assets	2,804,810

Net assets available for benefits:

Beginning of Year	<u>12,535,417</u>
End of Year	<u>\$ 15,340,227</u>

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan Notes to Financial Statements

1. DESCRIPTION OF PLAN

The following description of Rock Paper Scissors, LLC 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan sponsored by Rock Paper Scissors, LLC covering eligible employees of Rock Paper Scissors, LLC, Rock Paper Scissors Entertainment, LLC and Black Mariah, Inc. (collectively, the "Company"), which are members of the same controlled group and considered a single employer for purposes of the Plan. The Plan is offered to all employees of the Company who are over the age of 21 and have completed a month of service, excluding employees covered by a collective bargaining agreement, non-United States residents, and freelance employees. Eligible employees are able to enroll in the Plan on the first day of the month after eligibility requirements are met. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Plan Amendments

Effective January 1, 2023, the Plan was amended to include the following amendments:

- Adjustments to the definition of plan compensation excluding bonuses.

Effective February 1, 2023, the Plan was amended to include the following amendments:

- Vesting schedule was shortened from 6 years graded to a 3 year cliff.
- Eligibility service requirement from 6 months of service to 1 month of service.

Participant Contributions

Participants may contribute up to 100% of their annual eligible compensation as a pretax deferral, up to the maximum allowed by the Internal Revenue Code ("IRC"), as defined in the Plan. The Plan also allows participants to make after-tax roth contributions subject to certain limitations determined by the IRC. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers).

Employer Contributions

The Company may make discretionary matching contributions on behalf of each eligible participant in an amount equal to a percentage of the eligible employee contributions made during the plan year (25% in 2023). Participants are eligible to receive an allocation of the discretionary matching contributions if they are still employed by the Company at year-end and have completed at least 1,000 hours of service during the year. Participants who become disabled, retire, or die during the Plan year are excepted from the last day or hours of service requirements. For the year ended December 31, 2023, the Company made a discretionary matching contribution to the Plan totaling \$248,913. The Company may make additional nonelective employer contributions. Contributions are subject to certain limitations.

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
Notes to Financial Statements

1. DESCRIPTION OF PLAN (Continued)

Participant Accounts

Participants direct the investment of their accounts into various investment funds offered by the Plan. Each participant's account is credited with the participant's contribution and an allocation of the Company's contributions, plan earnings and expenses. Allocations are based on participant compensation, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

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

Forfeited Accounts

At December 31, 2023 and 2022, forfeited nonvested accounts were \$12,028 and \$12,890, respectively. Forfeited nonvested accounts, if any, will be used to pay plan administrative expenses or as a credit to reduce future Company's contributions. In 2023, forfeitures in the amount of \$3,000 were applied towards employer contributions and \$1,514 were applied towards administrative expenses.

Payments of Benefits

On termination of service due to death, disability or retirement, or upon attaining the age of 59-1/2, a participant may elect to receive a lump-sum amount equal to the participant's vested interest in his or her account. If a participant terminates employment with a vested account balance of less than \$5,000, a distribution will be made to the participant regardless of whether the participant consents to receive it. Any distribution greater than \$1,000 that is made to a participant without the participant's consent before the participant's normal retirement age will be rolled over to an individual retirement plan designated by the Plan Administrator.

The Plan allows for hardship withdrawals from a participant's deferral account. Hardship withdrawals are subject to a \$500 minimum amount.

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

**Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
Notes to Financial Statements**

1. DESCRIPTION OF PLAN (Continued)

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Loan repayment terms are for a period not to exceed 5 years, except in the case of loans used to acquire a principal residence, wherein the loan repayment term may be for a longer period. Loans are secured by the balance in the participant's account and bear interest at a fixed rate commensurate with market prevailing rates at the date the loan is issued. At December 31, 2023 and 2022 the interest rates on loans ranged between 4.25% and 9.50%. Principal and interest are normally paid ratably through weekly payroll deductions.

Plan Termination

Although it has not expressed any intent to do so, the Company is under no obligation or liability to continue its contributions and may discontinue such contributions or terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become 100% vested in the Company's contribution portion of their account.

2. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes in those assets and liabilities, and disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

The Plan's 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 4 for discussion regarding fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis, which approximates when interest is received. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year. Management fees and operating expenses charged to the Plan for investments are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of investment return for such investments.

**Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
Notes to Financial Statements**

2. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (Continued)

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based on the terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid or upon distribution.

Plan Expenses

Certain expenses of maintaining the Plan are paid directly by the Company, at its option, and are excluded from these financial statements. Fees related to specific participant transactions, such as for participant loans and benefit payments, are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

3. FINANCIAL INFORMATION CERTIFIED BY THE TRUSTEE

Certain information related to investments disclosed in the accompanying financial statements and Schedule of Assets (Held at End of Year), which include investments and notes receivable from participants held at December 31, 2023 and 2022, and interest, dividends, net appreciation (depreciation) in fair value of investments, and interest income from notes receivable from participants for the year ended December 31, 2023, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Fidelity Management Trust Company, the trustee of the Plan, in accordance with Section 2520.103-5(c) of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

4. INVESTMENTS AND FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under Accounting Standards Codification (ASC) 820, Fair Value Measurement, with the related inputs to the valuation methodology are described as follows:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets that the Plan has the ability to access.

Level 2 - Significant other observable (directly or indirectly) inputs, including quoted prices for similar assets in active markets or in inactive markets and other market observable inputs such as interest rate, credit risks, etc.

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
Notes to Financial Statements

4. INVESTMENTS AND FAIR VALUE MEASUREMENTS (Continued)

Level 3 - Significant unobservable inputs, including the Plan's own assumptions in determining the fair value of investments.

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

Common/Collective Trust Funds

Common/collective trust funds are valued at the net asset value (NAV) units of the common/collective trusts. The net asset value, as provided by the trustee, is used as a practical expedient to estimate fair value. The net asset value is based on the fair value of the underlying investments held by the fund less its liabilities. The common/collective trust funds have no unfunded commitments, have daily redemption frequency and no redemption notice period.

Mutual Funds

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

Money Market Funds

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

The following table sets forth by level within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2023 and 2022:

	Investments at Fair Value as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Money market funds	\$ 19,986	\$ -	\$ -	\$ 19,986
Mutual funds	<u>14,672,497</u>	<u>-</u>	<u>-</u>	<u>14,672,497</u>
Total	<u>\$ 14,692,483</u>	<u>\$ -</u>	<u>\$ -</u>	<u>14,692,483</u>
Investments measured at NAV (a):				
Common/collective trust funds				<u>164,402</u>
Total investments, at fair value				<u>\$ 14,856,885</u>

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
Notes to Financial Statements

4. INVESTMENTS AND FAIR VALUE MEASUREMENTS (Continued)

	Investments at Fair Value as of December 31, 2022			
	Level 1	Level 2	Level 3	Total
Money market funds	\$ 15,450	\$ -	\$ -	\$ 15,450
Mutual funds	<u>11,984,230</u>	<u>-</u>	<u>-</u>	<u>11,984,230</u>
Total	<u>\$ 11,999,680</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,999,680</u>
Investments measured at NAV (a):				
Common/collective trust funds				<u>132,920</u>
Total investments, at fair value				<u>\$ 12,132,600</u>

(a) In accordance with ASC Subtopic 820-10, Fair Value Measurements and Disclosures, with the related inputs to the valuation methodology, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

5. PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are shares of mutual funds and money market funds managed by an affiliate of the trustee of the Plan. Fees incurred by the Plan for investment management services are included in net appreciation (depreciation) in the fair value of investments.

In addition, the Plan pays other expenses for services rendered by the trustee as the plan recordkeeper and third party administrator and also pays its investment advisor. The above transactions, including notes receivable from participants, qualify as allowable party-in-interest transactions for which there are statutory exceptions.

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
Notes to Financial Statements

6. TAX STATUS

The underlying pre-approved plan has received an opinion letter from the Internal Revenue Service on June 30, 2020, stating that the written form of the underlying pre-approved plan is qualified under section 401(a) of the IRC, and that any employer adopting this form of the plan will be considered to have a plan qualified under section 401(a) of the IRC. Therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan Administrator believes the Plan is being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax exempt.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan takes an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2023, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

7. RISKS AND UNCERTAINTIES

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

8. PROHIBITED TRANSACTION

During 2023, the Plan sponsor inadvertently failed to deposit approximately \$20,964 of participant contributions and loan repayments within the required timeframe as stated by the United States Department of Labor regulations. The Plan sponsor intends to deposit lost earnings to correct this failure in 2024. The Plan sponsor intends to file Form 5330 and intends to pay applicable excise tax to the IRS. The correction and any excise taxes, if applicable will be made from the Plan sponsor's assets and not from assets of the Plan.

9. SUBSEQUENT EVENTS

Effective April 1, 2024, the Plan was amended to allow eligible employees to automatically enroll into the Plan at a contribution rate of 4%.

In preparing these financial statements, the Plan Administrator has evaluated subsequent events and transactions for potential recognition or disclosure through October 11, 2024, the date the financial statements were available to be issued.

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
SUPPLEMENTAL SCHEDULE
(EIN - 95-4591362, Plan 001)
Schedule of Assets (Held at End of Year)
(Schedule H, line 4i - Form 5500)
December 31, 2023

(a)	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment	(d) Cost	(e) Current value
*	FID 500 INDEX	Mutual fund	**	\$ 3,959,305
	MFS MA INV GR STK R6	Mutual fund	**	1,190,395
	AF TRGT DATE 2050 R6	Mutual fund	**	1,143,360
	AF TRGT DATE 2045 R6	Mutual fund	**	1,095,877
	JPM EQUITY INCOME R6	Mutual fund	**	947,911
	AF TRGT DATE 2055 R6	Mutual fund	**	923,293
	VICTORY S EST VAL R6	Mutual fund	**	802,914
	AF TRGT DATE 2040 R6	Mutual fund	**	741,390
	JPM MID CAP GRTH R6	Mutual fund	**	709,079
*	FID SM CAP IDX	Mutual fund	**	680,380
*	FA STRAT INCOME I	Mutual fund	**	392,319
	AF TRGT DATE 2035 R6	Mutual fund	**	376,061
	AM CENT SM CAP GR R6	Mutual fund	**	326,306
	FKLN SM CAP VALUE R6	Mutual fund	**	253,033
	LS INFL PROT SEC I	Mutual fund	**	230,849
	AF TRGT DATE 2060 R6	Mutual fund	**	201,772
	AF BOND FD AMER R6	Mutual fund	**	195,038
*	FID INTL INDEX	Mutual fund	**	149,264
	PUTNAM INTL VAL R6	Mutual fund	**	111,573
	PGIM HIGH YIELD R6	Mutual fund	**	89,330
	JPM MTG BACKD SEC R6	Mutual fund	**	48,673
	AF TRGT DATE 2065 R6	Mutual fund	**	33,804
	BLKRK INTL I	Mutual fund	**	25,552
	JHANCOCK BALANCED R6	Mutual fund	**	18,473
	AF TRGT DATE 2030 R6	Mutual fund	**	18,426
	AF TRGT DATE 2025 R6	Mutual fund	**	4,507
*	FID LG CAP GR IDX	Mutual fund	**	3,613
	INTL GROWTH II R1	Common/collective trust fund	**	160,878
	LARGE CP VALUE I1	Common/collective trust fund	**	2,042
	SMALL CAP GR II I1	Common/collective trust fund	**	1,482
*	FID GOVT MMKT DM	Money market fund	**	19,986
		Interest rates range from 4.25% to 9.50% maturing through June 2032	**	199,896
*	Participant loans			
Total				<u>\$ 15,056,781</u>

*Party-in-interest as defined by ERISA

**Historical cost information is not required for participant-directed investments

See Independent Auditor's Report.

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
SUPPLEMENTAL SCHEDULE
(EIN - 95-4591362, Plan 001)
(Schedule H, Line 4a - Form 5500)
Schedule of Delinquent Participant Contributions
December 31, 2023

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contribution Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Check here if Late Participant Loan Repayments are included: (X)				
2019	\$ -	\$ 169,091	\$ -	\$ -
2020	\$ -	\$ 216,547	\$ -	\$ -
2021	\$ -	\$ 385	\$ -	\$ -
2023	\$ 20,964	\$ -	\$ -	\$ -

See Independent Auditor's Report.

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
Financial Statements
December 31, 2023
(with Independent Auditor's Report Thereon)

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan

Financial Statements

December 31, 2023

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INDEPENDENT AUDITOR'S REPORT

Plan Administrator
Rock Paper Scissors, LLC 401(k) Profit Sharing Plan

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

We have performed audits of the financial statements of Rock Paper Scissors, LLC 401(k) Profit Sharing Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

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

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

Opinion

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

- The amounts and disclosures in the 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 (U.S. GAAP).
- 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).

INDEPENDENT AUDITOR'S REPORT (Continued)

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 U.S. 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 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.

INDEPENDENT AUDITOR'S REPORT (Continued)

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 U.S. 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 U.S. 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 audit.

INDEPENDENT AUDITOR'S REPORT (Continued)

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule of Assets (Held at End of Year) as of December 31, 2023 and Schedule of Delinquent Participant Contributions for the Year Ended December 31, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the 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 schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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 DOL's Rules and Regulation 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 DOL's Rules and Regulations for the 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).

LUCAS, HORSTALL, MURPHY & PINDROH, LLP

Pasadena, California
October 11, 2024

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
Statements of Net Assets Available for Benefits

	December 31,	
	<u>2023</u>	<u>2022</u>
ASSETS		
Investments at fair value	\$ 14,856,885	\$ 12,132,600
Receivables:		
Notes receivable from participants	199,896	161,455
Employer contributions receivable	251,913	200,000
Participants' contributions receivable	16,094	41,362
Other employer contribution receivable	<u>15,439</u>	<u>-</u>
Total receivables	<u>483,342</u>	<u>402,817</u>
Total assets	<u>15,340,227</u>	<u>12,535,417</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 15,340,227</u></u>	<u><u>\$ 12,535,417</u></u>

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2023

Additions:

Investment income:	
Net appreciation in fair value of investments	\$ 1,966,872
Interest and dividends	<u>374,687</u>
Total investment income	<u>2,341,559</u>
Interest from notes receivable from participants	9,924
Contributions:	
Participants	1,151,693
Employer	248,913
Rollover	164,748
Other	<u>15,439</u>
Total contributions	<u>1,580,793</u>
Total additions	<u>3,932,276</u>

Deductions:

Benefits paid to participants	1,074,482
Administrative expenses	<u>52,984</u>
Total deductions	<u>1,127,466</u>
Net increase in net assets	2,804,810

Net assets available for benefits:

Beginning of Year	<u>12,535,417</u>
End of Year	<u>\$ 15,340,227</u>

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan

Notes to Financial Statements

1. DESCRIPTION OF PLAN

The following description of Rock Paper Scissors, LLC 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan sponsored by Rock Paper Scissors, LLC covering eligible employees of Rock Paper Scissors, LLC, Rock Paper Scissors Entertainment, LLC and Black Mariah, Inc. (collectively, the "Company"), which are members of the same controlled group and considered a single employer for purposes of the Plan. The Plan is offered to all employees of the Company who are over the age of 21 and have completed a month of service, excluding employees covered by a collective bargaining agreement, non-United States residents, and freelance employees. Eligible employees are able to enroll in the Plan on the first day of the month after eligibility requirements are met. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Plan Amendments

Effective January 1, 2023, the Plan was amended to include the following amendments:

- Adjustments to the definition of plan compensation excluding bonuses.

Effective February 1, 2023, the Plan was amended to include the following amendments:

- Vesting schedule was shortened from 6 years graded to a 3 year cliff.
- Eligibility service requirement from 6 months of service to 1 month of service.

Participant Contributions

Participants may contribute up to 100% of their annual eligible compensation as a pretax deferral, up to the maximum allowed by the Internal Revenue Code ("IRC"), as defined in the Plan. The Plan also allows participants to make after-tax roth contributions subject to certain limitations determined by the IRC. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers).

Employer Contributions

The Company may make discretionary matching contributions on behalf of each eligible participant in an amount equal to a percentage of the eligible employee contributions made during the plan year (25% in 2023). Participants are eligible to receive an allocation of the discretionary matching contributions if they are still employed by the Company at year-end and have completed at least 1,000 hours of service during the year. Participants who become disabled, retire, or die during the Plan year are excepted from the last day or hours of service requirements. For the year ended December 31, 2023, the Company made a discretionary matching contribution to the Plan totaling \$248,913. The Company may make additional nonelective employer contributions. Contributions are subject to certain limitations.

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
Notes to Financial Statements

1. DESCRIPTION OF PLAN (Continued)

Participant Accounts

Participants direct the investment of their accounts into various investment funds offered by the Plan. Each participant's account is credited with the participant's contribution and an allocation of the Company's contributions, plan earnings and expenses. Allocations are based on participant compensation, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

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

Forfeited Accounts

At December 31, 2023 and 2022, forfeited nonvested accounts were \$12,028 and \$12,890, respectively. Forfeited nonvested accounts, if any, will be used to pay plan administrative expenses or as a credit to reduce future Company's contributions. In 2023, forfeitures in the amount of \$3,000 were applied towards employer contributions and \$1,514 were applied towards administrative expenses.

Payments of Benefits

On termination of service due to death, disability or retirement, or upon attaining the age of 59-1/2, a participant may elect to receive a lump-sum amount equal to the participant's vested interest in his or her account. If a participant terminates employment with a vested account balance of less than \$5,000, a distribution will be made to the participant regardless of whether the participant consents to receive it. Any distribution greater than \$1,000 that is made to a participant without the participant's consent before the participant's normal retirement age will be rolled over to an individual retirement plan designated by the Plan Administrator.

The Plan allows for hardship withdrawals from a participant's deferral account. Hardship withdrawals are subject to a \$500 minimum amount.

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

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
Notes to Financial Statements

1. DESCRIPTION OF PLAN (Continued)

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Loan repayment terms are for a period not to exceed 5 years, except in the case of loans used to acquire a principal residence, wherein the loan repayment term may be for a longer period. Loans are secured by the balance in the participant's account and bear interest at a fixed rate commensurate with market prevailing rates at the date the loan is issued. At December 31, 2023 and 2022 the interest rates on loans ranged between 4.25% and 9.50%. Principal and interest are normally paid ratably through weekly payroll deductions.

Plan Termination

Although it has not expressed any intent to do so, the Company is under no obligation or liability to continue its contributions and may discontinue such contributions or terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become 100% vested in the Company's contribution portion of their account.

2. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes in those assets and liabilities, and disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

The Plan's 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 4 for discussion regarding fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis, which approximates when interest is received. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year. Management fees and operating expenses charged to the Plan for investments are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of investment return for such investments.

**Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
Notes to Financial Statements**

2. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (Continued)

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based on the terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid or upon distribution.

Plan Expenses

Certain expenses of maintaining the Plan are paid directly by the Company, at its option, and are excluded from these financial statements. Fees related to specific participant transactions, such as for participant loans and benefit payments, are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

3. FINANCIAL INFORMATION CERTIFIED BY THE TRUSTEE

Certain information related to investments disclosed in the accompanying financial statements and Schedule of Assets (Held at End of Year), which include investments and notes receivable from participants held at December 31, 2023 and 2022, and interest, dividends, net appreciation (depreciation) in fair value of investments, and interest income from notes receivable from participants for the year ended December 31, 2023, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Fidelity Management Trust Company, the trustee of the Plan, in accordance with Section 2520.103-5(c) of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

4. INVESTMENTS AND FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under Accounting Standards Codification (ASC) 820, Fair Value Measurement, with the related inputs to the valuation methodology are described as follows:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets that the Plan has the ability to access.

Level 2 - Significant other observable (directly or indirectly) inputs, including quoted prices for similar assets in active markets or in inactive markets and other market observable inputs such as interest rate, credit risks, etc.

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
Notes to Financial Statements

4. INVESTMENTS AND FAIR VALUE MEASUREMENTS (Continued)

Level 3 - Significant unobservable inputs, including the Plan's own assumptions in determining the fair value of investments.

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

Common/Collective Trust Funds

Common/collective trust funds are valued at the net asset value (NAV) units of the common/collective trusts. The net asset value, as provided by the trustee, is used as a practical expedient to estimate fair value. The net asset value is based on the fair value of the underlying investments held by the fund less its liabilities. The common/collective trust funds have no unfunded commitments, have daily redemption frequency and no redemption notice period.

Mutual Funds

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

Money Market Funds

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

The following table sets forth by level within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2023 and 2022:

	Investments at Fair Value as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Money market funds	\$ 19,986	\$ -	\$ -	\$ 19,986
Mutual funds	<u>14,672,497</u>	<u>-</u>	<u>-</u>	<u>14,672,497</u>
Total	<u>\$ 14,692,483</u>	<u>\$ -</u>	<u>\$ -</u>	<u>14,692,483</u>
Investments measured at NAV (a):				
Common/collective trust funds				<u>164,402</u>
Total investments, at fair value				<u>\$ 14,856,885</u>

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
Notes to Financial Statements

4. INVESTMENTS AND FAIR VALUE MEASUREMENTS (Continued)

	Investments at Fair Value as of December 31, 2022			
	Level 1	Level 2	Level 3	Total
Money market funds	\$ 15,450	\$ -	\$ -	\$ 15,450
Mutual funds	<u>11,984,230</u>	<u>-</u>	<u>-</u>	<u>11,984,230</u>
Total	<u>\$ 11,999,680</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,999,680</u>
Investments measured at NAV (a):				
Common/collective trust funds				<u>132,920</u>
Total investments, at fair value				<u>\$ 12,132,600</u>

(a) In accordance with ASC Subtopic 820-10, Fair Value Measurements and Disclosures, with the related inputs to the valuation methodology, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

5. PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are shares of mutual funds and money market funds managed by an affiliate of the trustee of the Plan. Fees incurred by the Plan for investment management services are included in net appreciation (depreciation) in the fair value of investments.

In addition, the Plan pays other expenses for services rendered by the trustee as the plan recordkeeper and third party administrator and also pays its investment advisor. The above transactions, including notes receivable from participants, qualify as allowable party-in-interest transactions for which there are statutory exceptions.

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
Notes to Financial Statements

6. TAX STATUS

The underlying pre-approved plan has received an opinion letter from the Internal Revenue Service on June 30, 2020, stating that the written form of the underlying pre-approved plan is qualified under section 401(a) of the IRC, and that any employer adopting this form of the plan will be considered to have a plan qualified under section 401(a) of the IRC. Therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan Administrator believes the Plan is being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax exempt.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan takes an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2023, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

7. RISKS AND UNCERTAINTIES

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

8. PROHIBITED TRANSACTION

During 2023, the Plan sponsor inadvertently failed to deposit approximately \$20,964 of participant contributions and loan repayments within the required timeframe as stated by the United States Department of Labor regulations. The Plan sponsor intends to deposit lost earnings to correct this failure in 2024. The Plan sponsor intends to file Form 5330 and intends to pay applicable excise tax to the IRS. The correction and any excise taxes, if applicable will be made from the Plan sponsor's assets and not from assets of the Plan.

9. SUBSEQUENT EVENTS

Effective April 1, 2024, the Plan was amended to allow eligible employees to automatically enroll into the Plan at a contribution rate of 4%.

In preparing these financial statements, the Plan Administrator has evaluated subsequent events and transactions for potential recognition or disclosure through October 11, 2024, the date the financial statements were available to be issued.

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
SUPPLEMENTAL SCHEDULE
(EIN - 95-4591362, Plan 001)
Schedule of Assets (Held at End of Year)
(Schedule H, line 4i - Form 5500)
December 31, 2023

(a)	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment	(d) Cost	(e) Current value
*	FID 500 INDEX	Mutual fund	**	\$ 3,959,305
	MFS MA INV GR STK R6	Mutual fund	**	1,190,395
	AF TRGT DATE 2050 R6	Mutual fund	**	1,143,360
	AF TRGT DATE 2045 R6	Mutual fund	**	1,095,877
	JPM EQUITY INCOME R6	Mutual fund	**	947,911
	AF TRGT DATE 2055 R6	Mutual fund	**	923,293
	VICTORY S EST VAL R6	Mutual fund	**	802,914
	AF TRGT DATE 2040 R6	Mutual fund	**	741,390
	JPM MID CAP GRTH R6	Mutual fund	**	709,079
*	FID SM CAP IDX	Mutual fund	**	680,380
*	FA STRAT INCOME I	Mutual fund	**	392,319
	AF TRGT DATE 2035 R6	Mutual fund	**	376,061
	AM CENT SM CAP GR R6	Mutual fund	**	326,306
	FKLN SM CAP VALUE R6	Mutual fund	**	253,033
	LS INFL PROT SEC I	Mutual fund	**	230,849
	AF TRGT DATE 2060 R6	Mutual fund	**	201,772
	AF BOND FD AMER R6	Mutual fund	**	195,038
*	FID INTL INDEX	Mutual fund	**	149,264
	PUTNAM INTL VAL R6	Mutual fund	**	111,573
	PGIM HIGH YIELD R6	Mutual fund	**	89,330
	JPM MTG BACKD SEC R6	Mutual fund	**	48,673
	AF TRGT DATE 2065 R6	Mutual fund	**	33,804
	BLKRK INTL I	Mutual fund	**	25,552
	JHANCOCK BALANCED R6	Mutual fund	**	18,473
	AF TRGT DATE 2030 R6	Mutual fund	**	18,426
	AF TRGT DATE 2025 R6	Mutual fund	**	4,507
*	FID LG CAP GR IDX	Mutual fund	**	3,613
	INTL GROWTH II R1	Common/collective trust fund	**	160,878
	LARGE CP VALUE I1	Common/collective trust fund	**	2,042
	SMALL CAP GR II I1	Common/collective trust fund	**	1,482
*	FID GOVT MMKT DM	Money market fund	**	19,986
		Interest rates range from 4.25% to 9.50% maturing through June 2032	**	199,896
*	Participant loans			
Total				<u>\$ 15,056,781</u>

*Party-in-interest as defined by ERISA

**Historical cost information is not required for participant-directed investments

See Independent Auditor's Report.

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
SUPPLEMENTAL SCHEDULE
(EIN - 95-4591362, Plan 001)
(Schedule H, Line 4a - Form 5500)
Schedule of Delinquent Participant Contributions
December 31, 2023

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contribution Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Check here if Late Participant Loan Repayments are included: (X)				
2019	\$ -	\$ 169,091	\$ -	\$ -
2020	\$ -	\$ 216,547	\$ -	\$ -
2021	\$ -	\$ 385	\$ -	\$ -
2023	\$ 20,964	\$ -	\$ -	\$ -

See Independent Auditor's Report.

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
Financial Statements
December 31, 2023
(with Independent Auditor's Report Thereon)

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan

Financial Statements

December 31, 2023

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INDEPENDENT AUDITOR'S REPORT

Plan Administrator
Rock Paper Scissors, LLC 401(k) Profit Sharing Plan

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

We have performed audits of the financial statements of Rock Paper Scissors, LLC 401(k) Profit Sharing Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

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

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

Opinion

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

- The amounts and disclosures in the 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 (U.S. GAAP).
- 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).

INDEPENDENT AUDITOR'S REPORT (Continued)

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 U.S. 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 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.

INDEPENDENT AUDITOR'S REPORT (Continued)

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 U.S. 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 U.S. 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 audit.

INDEPENDENT AUDITOR'S REPORT (Continued)

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule of Assets (Held at End of Year) as of December 31, 2023 and Schedule of Delinquent Participant Contributions for the Year Ended December 31, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the 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 schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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 DOL's Rules and Regulation 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 DOL's Rules and Regulations for the 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).

LUCAS, HORSTALL, MURPHY & PINDROH, LLP

Pasadena, California
October 11, 2024

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
Statements of Net Assets Available for Benefits

	December 31,	
	<u>2023</u>	<u>2022</u>
ASSETS		
Investments at fair value	\$ 14,856,885	\$ 12,132,600
Receivables:		
Notes receivable from participants	199,896	161,455
Employer contributions receivable	251,913	200,000
Participants' contributions receivable	16,094	41,362
Other employer contribution receivable	<u>15,439</u>	<u>-</u>
Total receivables	<u>483,342</u>	<u>402,817</u>
Total assets	<u>15,340,227</u>	<u>12,535,417</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 15,340,227</u></u>	<u><u>\$ 12,535,417</u></u>

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2023

Additions:

Investment income:	
Net appreciation in fair value of investments	\$ 1,966,872
Interest and dividends	<u>374,687</u>
Total investment income	<u>2,341,559</u>
Interest from notes receivable from participants	9,924
Contributions:	
Participants	1,151,693
Employer	248,913
Rollover	164,748
Other	<u>15,439</u>
Total contributions	<u>1,580,793</u>
Total additions	<u>3,932,276</u>

Deductions:

Benefits paid to participants	1,074,482
Administrative expenses	<u>52,984</u>
Total deductions	<u>1,127,466</u>
Net increase in net assets	2,804,810

Net assets available for benefits:

Beginning of Year	<u>12,535,417</u>
End of Year	<u>\$ 15,340,227</u>

See Independent Auditor's Report.
The accompanying notes are an integral part of these financial statements.

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan

Notes to Financial Statements

1. DESCRIPTION OF PLAN

The following description of Rock Paper Scissors, LLC 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan sponsored by Rock Paper Scissors, LLC covering eligible employees of Rock Paper Scissors, LLC, Rock Paper Scissors Entertainment, LLC and Black Mariah, Inc. (collectively, the "Company"), which are members of the same controlled group and considered a single employer for purposes of the Plan. The Plan is offered to all employees of the Company who are over the age of 21 and have completed a month of service, excluding employees covered by a collective bargaining agreement, non-United States residents, and freelance employees. Eligible employees are able to enroll in the Plan on the first day of the month after eligibility requirements are met. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Plan Amendments

Effective January 1, 2023, the Plan was amended to include the following amendments:

- Adjustments to the definition of plan compensation excluding bonuses.

Effective February 1, 2023, the Plan was amended to include the following amendments:

- Vesting schedule was shortened from 6 years graded to a 3 year cliff.
- Eligibility service requirement from 6 months of service to 1 month of service.

Participant Contributions

Participants may contribute up to 100% of their annual eligible compensation as a pretax deferral, up to the maximum allowed by the Internal Revenue Code ("IRC"), as defined in the Plan. The Plan also allows participants to make after-tax roth contributions subject to certain limitations determined by the IRC. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers).

Employer Contributions

The Company may make discretionary matching contributions on behalf of each eligible participant in an amount equal to a percentage of the eligible employee contributions made during the plan year (25% in 2023). Participants are eligible to receive an allocation of the discretionary matching contributions if they are still employed by the Company at year-end and have completed at least 1,000 hours of service during the year. Participants who become disabled, retire, or die during the Plan year are excepted from the last day or hours of service requirements. For the year ended December 31, 2023, the Company made a discretionary matching contribution to the Plan totaling \$248,913. The Company may make additional nonelective employer contributions. Contributions are subject to certain limitations.

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
Notes to Financial Statements

1. DESCRIPTION OF PLAN (Continued)

Participant Accounts

Participants direct the investment of their accounts into various investment funds offered by the Plan. Each participant's account is credited with the participant's contribution and an allocation of the Company's contributions, plan earnings and expenses. Allocations are based on participant compensation, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

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

Forfeited Accounts

At December 31, 2023 and 2022, forfeited nonvested accounts were \$12,028 and \$12,890, respectively. Forfeited nonvested accounts, if any, will be used to pay plan administrative expenses or as a credit to reduce future Company's contributions. In 2023, forfeitures in the amount of \$3,000 were applied towards employer contributions and \$1,514 were applied towards administrative expenses.

Payments of Benefits

On termination of service due to death, disability or retirement, or upon attaining the age of 59-1/2, a participant may elect to receive a lump-sum amount equal to the participant's vested interest in his or her account. If a participant terminates employment with a vested account balance of less than \$5,000, a distribution will be made to the participant regardless of whether the participant consents to receive it. Any distribution greater than \$1,000 that is made to a participant without the participant's consent before the participant's normal retirement age will be rolled over to an individual retirement plan designated by the Plan Administrator.

The Plan allows for hardship withdrawals from a participant's deferral account. Hardship withdrawals are subject to a \$500 minimum amount.

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

**Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
Notes to Financial Statements**

1. DESCRIPTION OF PLAN (Continued)

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Loan repayment terms are for a period not to exceed 5 years, except in the case of loans used to acquire a principal residence, wherein the loan repayment term may be for a longer period. Loans are secured by the balance in the participant's account and bear interest at a fixed rate commensurate with market prevailing rates at the date the loan is issued. At December 31, 2023 and 2022 the interest rates on loans ranged between 4.25% and 9.50%. Principal and interest are normally paid ratably through weekly payroll deductions.

Plan Termination

Although it has not expressed any intent to do so, the Company is under no obligation or liability to continue its contributions and may discontinue such contributions or terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become 100% vested in the Company's contribution portion of their account.

2. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes in those assets and liabilities, and disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

The Plan's 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 4 for discussion regarding fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis, which approximates when interest is received. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year. Management fees and operating expenses charged to the Plan for investments are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of investment return for such investments.

**Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
Notes to Financial Statements**

2. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (Continued)

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based on the terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid or upon distribution.

Plan Expenses

Certain expenses of maintaining the Plan are paid directly by the Company, at its option, and are excluded from these financial statements. Fees related to specific participant transactions, such as for participant loans and benefit payments, are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

3. FINANCIAL INFORMATION CERTIFIED BY THE TRUSTEE

Certain information related to investments disclosed in the accompanying financial statements and Schedule of Assets (Held at End of Year), which include investments and notes receivable from participants held at December 31, 2023 and 2022, and interest, dividends, net appreciation (depreciation) in fair value of investments, and interest income from notes receivable from participants for the year ended December 31, 2023, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Fidelity Management Trust Company, the trustee of the Plan, in accordance with Section 2520.103-5(c) of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

4. INVESTMENTS AND FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under Accounting Standards Codification (ASC) 820, Fair Value Measurement, with the related inputs to the valuation methodology are described as follows:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets that the Plan has the ability to access.

Level 2 - Significant other observable (directly or indirectly) inputs, including quoted prices for similar assets in active markets or in inactive markets and other market observable inputs such as interest rate, credit risks, etc.

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
Notes to Financial Statements

4. INVESTMENTS AND FAIR VALUE MEASUREMENTS (Continued)

Level 3 - Significant unobservable inputs, including the Plan's own assumptions in determining the fair value of investments.

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

Common/Collective Trust Funds

Common/collective trust funds are valued at the net asset value (NAV) units of the common/collective trusts. The net asset value, as provided by the trustee, is used as a practical expedient to estimate fair value. The net asset value is based on the fair value of the underlying investments held by the fund less its liabilities. The common/collective trust funds have no unfunded commitments, have daily redemption frequency and no redemption notice period.

Mutual Funds

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

Money Market Funds

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

The following table sets forth by level within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2023 and 2022:

	Investments at Fair Value as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Money market funds	\$ 19,986	\$ -	\$ -	\$ 19,986
Mutual funds	<u>14,672,497</u>	<u>-</u>	<u>-</u>	<u>14,672,497</u>
Total	<u>\$ 14,692,483</u>	<u>\$ -</u>	<u>\$ -</u>	<u>14,692,483</u>
Investments measured at NAV (a):				
Common/collective trust funds				<u>164,402</u>
Total investments, at fair value				<u>\$ 14,856,885</u>

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
Notes to Financial Statements

4. INVESTMENTS AND FAIR VALUE MEASUREMENTS (Continued)

	Investments at Fair Value as of December 31, 2022			
	Level 1	Level 2	Level 3	Total
Money market funds	\$ 15,450	\$ -	\$ -	\$ 15,450
Mutual funds	<u>11,984,230</u>	<u>-</u>	<u>-</u>	<u>11,984,230</u>
Total	<u>\$ 11,999,680</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,999,680</u>
Investments measured at NAV (a):				
Common/collective trust funds				<u>132,920</u>
Total investments, at fair value				<u>\$ 12,132,600</u>

(a) In accordance with ASC Subtopic 820-10, Fair Value Measurements and Disclosures, with the related inputs to the valuation methodology, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

5. PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are shares of mutual funds and money market funds managed by an affiliate of the trustee of the Plan. Fees incurred by the Plan for investment management services are included in net appreciation (depreciation) in the fair value of investments.

In addition, the Plan pays other expenses for services rendered by the trustee as the plan recordkeeper and third party administrator and also pays its investment advisor. The above transactions, including notes receivable from participants, qualify as allowable party-in-interest transactions for which there are statutory exceptions.

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
Notes to Financial Statements

6. TAX STATUS

The underlying pre-approved plan has received an opinion letter from the Internal Revenue Service on June 30, 2020, stating that the written form of the underlying pre-approved plan is qualified under section 401(a) of the IRC, and that any employer adopting this form of the plan will be considered to have a plan qualified under section 401(a) of the IRC. Therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan Administrator believes the Plan is being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax exempt.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan takes an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2023, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

7. RISKS AND UNCERTAINTIES

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

8. PROHIBITED TRANSACTION

During 2023, the Plan sponsor inadvertently failed to deposit approximately \$20,964 of participant contributions and loan repayments within the required timeframe as stated by the United States Department of Labor regulations. The Plan sponsor intends to deposit lost earnings to correct this failure in 2024. The Plan sponsor intends to file Form 5330 and intends to pay applicable excise tax to the IRS. The correction and any excise taxes, if applicable will be made from the Plan sponsor's assets and not from assets of the Plan.

9. SUBSEQUENT EVENTS

Effective April 1, 2024, the Plan was amended to allow eligible employees to automatically enroll into the Plan at a contribution rate of 4%.

In preparing these financial statements, the Plan Administrator has evaluated subsequent events and transactions for potential recognition or disclosure through October 11, 2024, the date the financial statements were available to be issued.

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
SUPPLEMENTAL SCHEDULE
(EIN - 95-4591362, Plan 001)
Schedule of Assets (Held at End of Year)
(Schedule H, line 4i - Form 5500)
December 31, 2023

(a)	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment	(d) Cost	(e) Current value
*	FID 500 INDEX	Mutual fund	**	\$ 3,959,305
	MFS MA INV GR STK R6	Mutual fund	**	1,190,395
	AF TRGT DATE 2050 R6	Mutual fund	**	1,143,360
	AF TRGT DATE 2045 R6	Mutual fund	**	1,095,877
	JPM EQUITY INCOME R6	Mutual fund	**	947,911
	AF TRGT DATE 2055 R6	Mutual fund	**	923,293
	VICTORY S EST VAL R6	Mutual fund	**	802,914
	AF TRGT DATE 2040 R6	Mutual fund	**	741,390
	JPM MID CAP GRTH R6	Mutual fund	**	709,079
*	FID SM CAP IDX	Mutual fund	**	680,380
*	FA STRAT INCOME I	Mutual fund	**	392,319
	AF TRGT DATE 2035 R6	Mutual fund	**	376,061
	AM CENT SM CAP GR R6	Mutual fund	**	326,306
	FKLN SM CAP VALUE R6	Mutual fund	**	253,033
	LS INFL PROT SEC I	Mutual fund	**	230,849
	AF TRGT DATE 2060 R6	Mutual fund	**	201,772
	AF BOND FD AMER R6	Mutual fund	**	195,038
*	FID INTL INDEX	Mutual fund	**	149,264
	PUTNAM INTL VAL R6	Mutual fund	**	111,573
	PGIM HIGH YIELD R6	Mutual fund	**	89,330
	JPM MTG BACKD SEC R6	Mutual fund	**	48,673
	AF TRGT DATE 2065 R6	Mutual fund	**	33,804
	BLKRK INTL I	Mutual fund	**	25,552
	JHANCOCK BALANCED R6	Mutual fund	**	18,473
	AF TRGT DATE 2030 R6	Mutual fund	**	18,426
	AF TRGT DATE 2025 R6	Mutual fund	**	4,507
*	FID LG CAP GR IDX	Mutual fund	**	3,613
	INTL GROWTH II R1	Common/collective trust fund	**	160,878
	LARGE CP VALUE I1	Common/collective trust fund	**	2,042
	SMALL CAP GR II I1	Common/collective trust fund	**	1,482
*	FID GOVT MMKT DM	Money market fund	**	19,986
		Interest rates range from 4.25% to 9.50% maturing through June 2032	**	199,896
*	Participant loans			
Total				<u>\$ 15,056,781</u>

*Party-in-interest as defined by ERISA

**Historical cost information is not required for participant-directed investments

See Independent Auditor's Report.

Rock Paper Scissors, LLC 401(k) Profit Sharing Plan
SUPPLEMENTAL SCHEDULE
(EIN - 95-4591362, Plan 001)
(Schedule H, Line 4a - Form 5500)
Schedule of Delinquent Participant Contributions
December 31, 2023

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contribution Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Check here if Late Participant Loan Repayments are included: (X)				
2019	\$ -	\$ 169,091	\$ -	\$ -
2020	\$ -	\$ 216,547	\$ -	\$ -
2021	\$ -	\$ 385	\$ -	\$ -
2023	\$ 20,964	\$ -	\$ -	\$ -

See Independent Auditor's Report.