

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed 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-SF.

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 07/01/2024 and ending 12/31/2024

- A This return/report is for: [X] a single-employer plan [ ] a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)
B This return/report is [ ] the first return/report [ ] the final return/report [ ] an amended return/report [X] a short plan year return/report (less than 12 months)
C Check box if filing under: [X] Form 5558 [ ] automatic extension [ ] DFVC program [ ] special extension (enter description)
D If the plan is a collectively-bargained plan, check here [ ]
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: BELISARIUS PRODUCTIONS, INC. 401K PLAN
1b Three-digit plan number (PN): 002
1c Effective date of plan: 07/01/2007
2a Plan sponsor's name (employer, if for a single-employer plan): BELISARIUS PRODUCTIONS, INC.
2b Employer Identification Number (EIN): 95-4059064
2c Sponsor's telephone number: 310-553-1707
2d Business code (see instructions): 512100
3a Plan administrator's name and address: [X] 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.
4b EIN
4d PN
5a Total number of participants at the beginning of the plan year: 1
5b Total number of participants at the end of the plan year: 1
5c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item): 1
5c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item): 1
5d(1) Total number of active participants at the beginning of the plan year: 1
5d(2) Total number of active participants at the end of the plan year: 1
5e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested: 0

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

Table with 4 columns: SIGN HERE, Signature, Date, and Name. Row 1: Filed with authorized/valid electronic signature, 08/22/2025, DONALD BELLISARIO, Signature of plan administrator. Row 2: Filed with authorized/valid electronic signature, 08/22/2025, DONALD BELLISARIO, Signature of employer/plan sponsor.

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) .....  Yes  No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) .....  Yes  No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? .....  Yes  No  Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year \_\_\_\_\_ (See instructions.)

<b>Part III Financial Information</b>			
<b>7</b> Plan Assets and Liabilities		<b>(a) Beginning of Year</b>	<b>(b) End of Year</b>
<b>a</b> Total plan assets .....	<b>7a</b>	2791458	3718812
<b>b</b> Total plan liabilities .....	<b>7b</b>	0	0
<b>c</b> Net plan assets (subtract line 7b from line 7a) .....	<b>7c</b>	2791458	3718812
<b>8</b> Income, Expenses, and Transfers for this Plan Year		<b>(a) Amount</b>	<b>(b) Total</b>
<b>a</b> Contributions received or receivable from:			
<b>(1)</b> Employers .....	<b>8a(1)</b>	0	
<b>(2)</b> Participants .....	<b>8a(2)</b>	0	
<b>(3)</b> Others (including rollovers) .....	<b>8a(3)</b>	0	
<b>b</b> Other income (loss) .....	<b>8b</b>	1143746	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....	<b>8c</b>		1143746
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) .....	<b>8d</b>	216392	
<b>e</b> Certain deemed and/or corrective distributions (see instructions) .	<b>8e</b>		
<b>f</b> Administrative service providers (salaries, fees, commissions) .....	<b>8f</b>		
<b>g</b> Other expenses .....	<b>8g</b>		
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....	<b>8h</b>		216392
<b>i</b> Net income (loss) (subtract line 8h from line 8c) .....	<b>8i</b>		927354
<b>j</b> Transfers to (from) the plan (see instructions) .....	<b>8j</b>		

<b>Part IV Plan Characteristics</b>	
<b>9a</b>	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2E 2J 3D
<b>b</b>	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

<b>Part V Compliance Questions</b>				
<b>10</b> During the plan year:		<b>Yes</b>	<b>No</b>	<b>Amount</b>
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program) .....	<b>10a</b>		X	
<b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....	<b>10b</b>		X	
<b>c</b> Was the plan covered by a fidelity bond? .....	<b>10c</b>		X	
<b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....	<b>10d</b>		X	
<b>e</b> Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) .....	<b>10e</b>		X	
<b>f</b> Has the plan failed to provide any benefit when due under the plan? .....	<b>10f</b>		X	
<b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) .....	<b>10g</b>		X	
<b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....	<b>10h</b>		X	
<b>i</b> If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 .....	<b>10i</b>			

**Part VI Pension Funding Compliance**

**11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below.  Yes  No

**a** Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 ..... **11a**

**b PBGC missed contribution reporting requirements.** If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, 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 \_\_\_\_\_

**12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .....  Yes  No  
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.

**a** 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 letter ruling granting the waiver. .... Month Day Year

**If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.**

**b** Enter the minimum required contribution for this plan year ..... **12b**

**c** Enter the amount contributed by the employer to the plan for this plan year ..... **12c**

**d** Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) ..... **12d**

**e** Will the minimum funding amount reported on line 12d be met by the funding deadline?.....  Yes  No  N/A

**Part VII Plan Terminations and Transfers of Assets**

**13a** Has a resolution to terminate the plan been adopted in any plan year? .....  Yes  No

**a** If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a**

**b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....  Yes  No

**c** 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

**Part VIII IRS Compliance Questions**

**14a** 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

**14b** 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

**15** 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 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q704091A.

**Form 5500-SF**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation

**Short Form Annual Return/Report of Small Employee Benefit Plan**

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▶ **Complete all entries in accordance with the instructions to the Form 5500-SF.**

OMB Nos. 1210-0110  
1210-0089

**2024**

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**B** This return/report is  the first return/report  the final return/report  
 an amended return/report  a short plan year return/report (less than 12 months)

**C** Check box if filing under:  Form 5558  automatic extension  DFVC program  
 special extension (enter description)

**D** If the plan is a collectively-bargained plan, check here



**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**

<b>1a</b> Name of plan BELISARIUS PRODUCTIONS, INC. 401K PLAN	<b>1b</b> Three-digit plan number (PN) ▶ 002
<b>2a</b> Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) BELISARIUS PRODUCTIONS, INC.  1880 CENTURY PARK EAST, 16TH FLOOR  LOS ANGELES CA 90067	<b>1c</b> Effective date of plan 07/01/2007
	<b>2b</b> Employer Identification Number (EIN) 95-4059064
	<b>2c</b> Sponsor's telephone number 310-553-1707
	<b>2d</b> Business code (see instructions)  512100
<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor.	<b>3b</b> Administrator's EIN
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SIGN HERE		08/22/2025	DONALD BELLISARIO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		08/22/2025	DONALD BELLISARIO
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

<b>Form 5500-SF</b> Department of the Treasury Internal Revenue Service <hr/> Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	<b>Short Form Annual Return/Report of Small Employee Benefit Plan</b> This form is required to be filed 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). <b>Complete all entries in accordance with the instructions to the Form 5500-SF.</b>	OMB Nos. 1210-0110 1210-0089 <hr/> <b>2024</b> <hr/> <b>This Form is Open to Public Inspection</b>
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<b>SIGN HERE</b>		08/22/2025	DONALD BELLISARIO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>		08/22/2025	DONALD BELLISARIO
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

# Plan Specifications

## Belisarius Productions, Inc 401k Plan

For the plan year 1/1/2024 through 12/31/2024

**Employer:**

Belisarius Productions, Inc.

Type of Entity

S Corporation

EIN: 95-4059064

TIN: 95-4059064

Plan #: 002

**Dates:**

Effective: 07/01/2007 Valuation: 12/31/2024 Year-end: 12/31/2024

Period beginning: 01/01/2024 and ending: 12/31/2024

**Eligibility:**

All employees except non-resident aliens, members of an excluded class, union.

Participation

	Minimum Age	Months of Service	Hours Required	Employed on
Profit Sharing	21	24	1000	N/A
Salary Reduction	21	12	1000	N/A
Employer Matching	21	12	1000	N/A

**Entry Date**

Profit Sharing

First day of 1st or 7th month of plan year on or next following eligibility satisfaction

Salary Reduction

First day of 1st or 7th month of plan year on or next following eligibility satisfaction

Employer Matching

First day of 1st or 7th month of plan year on or next following eligibility satisfaction

**Allocation and Vesting:**

Contribution Allocation

Vesting

— Active — — Terminated — — Deceased — — Disabled — — Retired —

	Hours Required	Share	Hours Required	Share	Hours Required	Share	Hours Required	Share	Hours Required	Hours Required
Profit Sharing	1000	Yes	1000	Yes	1000	Yes	1000	Yes	1000	1000
Salary Reduction	0	Yes	0	Yes	0	Yes	0	Yes	0	N/A
Employer Matching	0	Yes	0	Yes	0	Yes	0	Yes	0	1000

**Retirement:**

Normal

Attainment of age 65 and completion of 5 years of participation.

Early

Not provided

**Contribution Frequency:**

Profit Sharing

Plan Year

Salary Reduction

Each Payroll Period

Employer Matching

Plan Year

**Contribution:**

Profit Sharing

There is no allocation for this period

\*\*\*\*\* TOP HEAVY MINIMUM ALLOCATION OF 3.00% OF COMPENSATION APPLIES \*\*\*\*\*

Salary Reduction

At participant's discretion.

## Plan Specifications

### Belisarius Productions, Inc 401k Plan

For the plan year 1/1/2024 through 12/31/2024

**Contribution: (cont)**

Employer Matching  
Matching Percent

There is no allocation for this period

Limitation Maximums

§415 Percent of compensation - 100% Dollar amount - \$69,000.00  
 §404(a) Deductible employer contribution - 25% of total compensation  
 §401(a)(17) Compensation - \$345,000.00  
 §402(g) Deferral for calendar year - \$23,000 §414(v) Catch-up - \$7,500

**Vesting:**

Profit Sharing

100% Immediately

Employer Matching

100% Immediately

Vesting service includes all years of service

All other contribution source accounts are 100% vested at all times.  
 Deceased and disabled participants are immediately 100% vested in all sources.

**Pre-Retirement Death Benefit:** None

**Discrimination Test Assumptions:**

HCE Determination

Based on all employees

Otherwise Excludable

Otherwise Excludable HCEs are included with the Not Otherwise Excludable employees

410(b)/401(a)(4) Testing

Pre-Retirement

8.5% Interest

Post-Retirement

U84 - 1984 Unisex at 8.5% interest

Permissively Aggregated plans - tested separately

Compensation used - Annual Compensation

Testing Service

Separate benefiting service for DC and for DB for Accrued-to-Date Method

ADP/ACP Testing

401(k) Test

Must Pass ADP and ACP Tests

NHCE Average Deferral %

Based on current year

NHCE Average Contribution %

Based on current year

Shifting

ADP shifted to ACP test

**Projection Assumptions:**

Normal Form

Lump Sum

Pre-Retirement

5% Interest

**BELISARIUS PRODUCTIONS, INC. 401K PLAN  
SUMMARY ANNUAL REPORT**

EIN 95-4059064  
7/01/2024 TO 12/31/2024

This is a summary annual report for the above plan. The annual report ( Series 5500 ) has been filed with the Internal Revenue Service, as required under the Employee Retirement Income Security Act of 1974 ( ERISA ).

**BASIC FINANCIAL STATEMENT**

Benefits under the plan are provided by a trust fund.

Plan expenses for the period were \$ 216,392 . These expenses included \$ 0 in administrative expenses, \$ 216,392 in benefits paid to participants and beneficiaries, and \$ 0 in other expenses. A total of 3 persons were participants in or beneficiaries of the plan at the end of the plan year, although not all of these people had yet earned the right to receive benefits.

The value of plan assets after subtracting plan liabilities was \$ 2,791,458 as at the beginning of the year, as compared to \$ 3,718,812 as at the end of the year. During the plan year, the plan experienced an increase in its assets of \$ 927,354. This change included unrealized appreciation or depreciation in the value of plan assets; that is, the difference between the value of the plan's assets at the end of the year and the value of assets at the beginning of the year or the cost of assets acquired during the year. The plan had total income of \$ 1,143,746 including employer contributions of \$ 0 and earnings from investments of \$ 1,143,746.

**MINIMUM FUNDING STANDARDS**

The Plan is not subject to the minimum funding standards of ERISA.

**YOUR RIGHTS TO ADDITIONAL INFORMATION**

You have the right to receive a copy of the full annual report or any part thereof, on request. The items below are included in that report :

- Assets held for investment
- Transactions in excess of 3% of plan assets
- Insurance information including sales commissions paid by insurance carriers
- Actuarial information regarding the funding of the plan

To obtain a copy of the full annual report, or any part thereof, write or call the office of the Plan Administrator :

Gelfand, Rennert & Feldman  
1880 Century Park East 16th Floor  
Los Angeles CA 90067  
310-556-6603

The charge to cover copying costs will be \$ 1.25 for the full annual report or \$ 0.25 per page for any part thereof.

You also have the right to receive from the Plan Administrator, on request at no charge, a statement of the assets and liabilities of the plan and accompanying notes, or both. If you request a copy of the full annual report from the Plan Administrator, these two statements and accompanying notes will be included as part of that report. The charge to cover copying costs given above does not include a charge for the copying of these portions of the report ( these portions are included without charge.

You also have the legally protected right to examine the annual report at the main office of the plan, at the above address and at the U.S. Department of Labor upon payment of copying costs. Requests to the Department of Labor should be addressed to : Public Disclosure Room, N4677, Pension and Welfare Benefit Programs, Department of Labor, 200 Constitution Avenue, N.W., Washington D.C. 20216.