

**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 01/01/2024 and ending 12/31/2024

- A** This return/report is for:  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  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 <u>PROMOTIONS PLUS, INC. EMPLOYEES' DEFINED BENEFIT PLAN AND TRUST</u>	<b>1b</b> Three-digit plan number (PN) ▶	<u>002</u>
	<b>1c</b> Effective date of plan	<u>01/01/2008</u>
<b>2a</b> Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>PROMOTIONS PLUS, INC.</u>  <u>13700 STATE ROAD SUITE 5</u> <u>NORTH ROYALTON, OH 44133</u>	<b>2b</b> Employer Identification Number (EIN)	<u>34-1810005</u>
	<b>2c</b> Sponsor's telephone number	<u>440-582-2855</u>
	<b>2d</b> Business code (see instructions)	<u>541800</u>
<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor.	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report. <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5a</b> Total number of participants at the beginning of the plan year .....	<b>5a</b>	<u>4</u>
<b>b</b> Total number of participants at the end of the plan year .....	<b>5b</b>	<u>2</u>
<b>c(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....	<b>5c(1)</b>	
<b>c(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....	<b>5c(2)</b>	
<b>d(1)</b> Total number of active participants at the beginning of the plan year .....	<b>5d(1)</b>	<u>2</u>
<b>d(2)</b> Total number of active participants at the end of the plan year .....	<b>5d(2)</b>	<u>2</u>
<b>e</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....	<b>5e</b>	<u>0</u>

**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.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	<u>09/11/2025</u>	<u>DAVID R TANNENBAUM</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	<u>09/11/2025</u>	<u>DAVID R TANNENBAUM</u>
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or 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 560128. (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>	3292997	4093230
<b>b</b> Total plan liabilities .....	<b>7b</b>		
<b>c</b> Net plan assets (subtract line 7b from line 7a) .....	<b>7c</b>	3292997	4093230
<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>		
<b>(2)</b> Participants .....	<b>8a(2)</b>		
<b>(3)</b> Others (including rollovers) .....	<b>8a(3)</b>		
<b>b</b> Other income (loss) .....	<b>8b</b>	833331	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....	<b>8c</b>		833331
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) .....	<b>8d</b>	15223	
<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>	17875	
<b>g</b> Other expenses .....	<b>8g</b>		
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....	<b>8h</b>		33098
<b>i</b> Net income (loss) (subtract line 8h from line 8c) .....	<b>8i</b>		800233
<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: 1A 3D 3H
<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		300000
<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>			
<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** 0

**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 03 / 30 / 2018 (MM/DD/YYYY) and the Opinion Letter serial number J501783A.

<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **Round off amounts to nearest dollar.**  
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

<b>A</b> Name of plan <u>PROMOTIONS PLUS, INC. EMPLOYEES' DEFINED BENEFIT PLAN AND TRUST</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>002</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>PROMOTIONS PLUS, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>34-1810005</u>	
<b>E</b> Type of plan: <input type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input checked="" type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

**Part I Basic Information**

<b>1</b>	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	<u>3292997</u>
	<b>b</b> Actuarial value .....	<b>2b</b>	<u>3292997</u>
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment .....	<u>0</u>	<u>0</u>
	<b>b</b> For terminated vested participants .....	<u>1</u>	<u>26</u>
	<b>c</b> For active participants .....	<u>3</u>	<u>2506498</u>
	<b>d</b> Total .....	<u>4</u>	<u>2506524</u>
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	<u>4.96 %</u>
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	<u>0</u>
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	<u>0</u>
	<b>c</b> Target normal cost .....	<b>6c</b>	<u>0</u>

**Statement by Enrolled Actuary**  
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

<b>SIGN HERE</b>			
	Signature of actuary	<u>08/27/2025</u>	Date
	<u>JULIA CHERNYAK</u>	<u>23-06817</u>	Most recent enrollment number
	<u>JC ACTUARIAL BENEFIT CONSULTANTS</u>	<u>440-725-4691</u>	Telephone number (including area code)
	<u>7318 SELWORTHY LANE</u> <u>OLON, OH 44139</u>		
	Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	0
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	0
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	0
<b>10</b>	Interest on line 9 using prior year's actual return of _____ % .....	0	0
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
	<b>a</b> Present value of excess contributions (line 38a from prior year) .....		0
	<b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>0.10</u> % .....		0
	<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
	<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		0
	<b>d</b> Portion of (c) to be added to prefunding balance .....		0
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	0	0

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	131.37 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	131.37 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	107.79 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>		<b>18 Contributions made to the plan for the plan year by employer(s) and employees:</b>			
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
<b>Totals ▶</b>			<b>18(b)</b>		<b>18(c)</b>

<b>19</b>	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
	<b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years .....	<b>19a</b> 0
	<b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b> 0
	<b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b> 0
<b>20</b>	Quarterly contributions and liquidity shortfalls:	
	<b>a</b> Did the plan have a "funding shortfall" for the prior year? .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	<b>b</b> If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<b>c</b> If line 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
(4) 4th		

<b>Part V Assumptions Used to Determine Funding Target and Target Normal Cost</b>			
<b>21</b> Discount rate:			
<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code) .....			<b>21b</b> 0
<b>22</b> Weighted average retirement age .....			<b>22</b> 62
<b>23</b> Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed - combined	<input type="checkbox"/> Prescribed - separate	<input type="checkbox"/> Substitute

<b>Part VI Miscellaneous Items</b>			
<b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
<b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
<b>26</b> Demographic and benefit information			
<b>a</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b> Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....			<b>27</b>

<b>Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years</b>			
<b>28</b> Unpaid minimum required contributions for all prior years .....			<b>28</b> 0
<b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....			<b>29</b> 0
<b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....			<b>30</b> 0

<b>Part VIII Minimum Required Contribution For Current Year</b>			
<b>31</b> Target normal cost and excess assets (see instructions):			
<b>a</b> Target normal cost (line 6c) .....			<b>31a</b> 0
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....			<b>31b</b>
<b>32</b> Amortization installments:	Outstanding Balance	Installment	
<b>a</b> Net shortfall amortization installment .....	0	0	
<b>b</b> Waiver amortization installment .....	0	0	
<b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount .....			<b>33</b>
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....			<b>34</b> 0
	Carryover balance	Prefunding balance	Total balance
<b>35</b> Balances elected for use to offset funding requirement .....			
<b>36</b> Additional cash requirement (line 34 minus line 35) .....			<b>36</b> 0
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....			<b>37</b> 0
<b>38</b> Present value of excess contributions for current year (see instructions)			
<b>a</b> Total (excess, if any, of line 37 over line 36)			<b>38a</b> 0
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....			<b>38b</b> 0
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....			<b>39</b> 0
<b>40</b> Unpaid minimum required contributions for all years .....			<b>40</b> 0

<b>Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)</b>			
<b>41</b> If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021			

<p style="text-align: center;"><b>SCHEDULE MEP (Form 5500)</b></p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor Employee Benefits Security Administration</p>	<p style="font-size: large;"><b>MULTIPLE-EMPLOYER RETIREMENT PLAN INFORMATION</b></p> <p style="font-size: small;">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)</p> <p style="text-align: center;">▶ <b>File as an attachment to Form 5500.</b></p>	<p style="text-align: right; font-size: small;">OMB No. 1210-0110</p> <hr/> <p style="text-align: center; font-size: large;"><b>2024</b></p> <hr/> <p style="text-align: center; font-size: small;"><b>This Form is Open to Public Inspection</b></p>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<p><b>A</b> Name of plan <span style="color: blue;">PROMOTIONS PLUS, INC. EMPLOYEES' DEFINED BENEFIT PLAN AND TRUST</span></p>	<p><b>B</b> Three-digit Plan number (PN)..... ▶</p>	<p><span style="color: blue;">002</span></p>
<p><b>C</b> Plan administrator's name as shown on line 3a of Form 5500/Form 5500-SF <span style="color: blue;">PROMOTIONS PLUS, INC.</span></p>	<p><b>D</b> Administrator's EIN <span style="color: blue;">34-1810005</span></p>	

**Part I** **Type of Multiple-Employer Pension Plan.** All multiple-employer pension plans must complete.

**1 Check the appropriate box to indicate type of multiple-employer pension plan. (Only defined contribution plans may check lines 1a, 1b, and 1c. Defined benefit plans and defined contribution plans not checking lines 1a, 1b, or 1c should check line 1d. See Instructions).**

- a  association retirement plan (See 29 CFR 2510.3-55) (Complete Part II)
- b  professional employer organization plan (PEO Plan) (See 29 CFR 29 CFR 2510.3-55) (Complete Part II)
- c  pooled employer plan (PEP) (See 29 CFR 2510.3-44) (Complete Parts II and III)
- d  other multiple-employer pension plan (Describe) NO LONGER CONTROLLED GROUP (Complete Part II)

**Part II** **Participating Employer Information.**

**2** All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan. **Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).**

<b>2a</b> Name of Participating Employer <span style="color: blue;">PROMOTIONS PLUS, INC.</span>	<b>2b</b> EIN <span style="color: blue;">34-1810005</span>	<b>2c</b> Percentage of Total Contributions for the Plan Year	<b>2d</b> Aggregate Account Balances Attributable to Participating Employer <span style="float: right;">0</span>
<b>2a</b> Name of Participating Employer <span style="color: blue;">3E MARKETING GROUP LLC</span>	<b>2b</b> EIN <span style="color: blue;">26-2203750</span>	<b>2c</b> Percentage of Total Contributions for the Plan Year	<b>2d</b> Aggregate Account Balances Attributable to Participating Employer <span style="float: right;">0</span>

**CAUTION** Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

<b>2e</b> Does the plan include any individuals not participating through an employer or who are individual working owners?	<b>2e</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>2f</b> If you answer "Yes" in line 2e, enter a good faith estimate of the percentage of total contributions made by all such individuals that are not listed on line 2a during the plan year.	<b>2f</b>	
<b>2g</b> If you answer "Yes" in Line 2e, enter the aggregate account balances for all such individuals that are not listed on line 2a.	<b>2g</b>	

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

**Schedule MEP (2024)  
v. 240311**

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<b>Part III</b>	<b>Pooled Employer Plan Information</b>
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**Line 3.** All Pooled employer plans must answer all of the questions in Part III, in addition to completing all of Parts I and II.

**3a** Is the pooled plan provider (identified as the plan sponsor and administrator in Part II of the Form 5500) currently in compliance with the Form PR (Pooled Plan Provider Registration Statement) requirements? (See instructions and 29 CFR 2510.3-44).....  Yes  No

**3b** If line 3a is "Yes", enter the ACK ID for the most recent Form PR that was required to be filed under the Form PR filing requirements. (Failure to enter a valid ACK ID will subject the Form 5500 filing to rejection as incomplete.)  
ACK ID \_\_\_\_\_

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## Actuarial Method and Assumptions

**Cost Method:**

The Unit Credit Method as defined by the Pension Protection Act of 2006.

**Asset Valuation Method:**

The Actuarial value of Assets is equal to the Market Value of Assets

**Actuarial assumptions**

Investment Return for Funding	4.75% Applicable during first 5 years starting from the Val Date. 4.96% Applicable during years 6-20 starting from the Val Date. 5.59% Applicable during years 21 and beyond starting from the Val Date.
Investment Return for Maximum Tax Deductible Contribution	4.37% Applicable during first 5 years starting from the Val Date. 4.96% Applicable during years 6-20 starting from the Val Date. 4.95% Applicable during years 21 and beyond starting from the Val Date.
Lump Sum Interest Rate	5.50%
Salary increases	None
Mortality	Post-Retirement - 2024 Applicable Mortality Table Pre-Retirement - none.
Withdrawal	None
Disability	None
Retirement	100% at age 62
Expenses	None
Normal Form of Benefit	Life annuity
Changes in assumptions	N/A

An employee census, asset data and contribution amounts were supplied by the Company and relied on to be complete and accurate.

Promotions Plus, Inc. Employees' Defined Benefit Plan  
EIN / PN: 34-1810005/002  
Schedule SB, line 26 - Schedule of Active Participant Data

**Schedule of Active Participant Data**

	<u>Under 1</u>	<u>1 to 4</u>	<u>5 to 9</u>	<u>10 to 14</u>	<u>15 to 19</u>	<u>20 to 24</u>	<u>25 to 29</u>	<u>30 to 34</u>	<u>35 to 39</u>	<u>over 40</u>	<u>Total</u>
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	0	0	0	0	0	0	0	0	0
35 to 39	0	0	0	0	0	0	0	0	0	0	0
40 to 44	0	0	0	0	0	0	0	0	0	0	0
45 to 49	0	0	0	0	0	0	0	0	0	0	0
50 to 54	0	0	0	0	0	0	0	0	0	0	0
55 to 59	0	0	0	0	2	0	0	1	0	0	3
60 to 64	0	0	0	0	0	0	0	0	0	0	0
65 to 69	0	0	0	0	0	0	0	0	0	0	0
over 70	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	2	0	0	1	0	0	3

Promotions Plus, Inc. Employees' Defined Benefit Plan  
EIN / PN: 34-1810005/002  
Schedule SB, Part V - Summary of Plan Provisions

## **Summary of Plan Provisions**

**Effective Date:** January 1, 2008

**Employer:** Promotions Plus, Inc., and 3E Marketing Group LLC

**Eligibility and Participation:** Every Employee, except children of the owner and employees who are administrative assistants, as defined in the Employer's Business Records, shall enter the Plan upon performance of an hour of service.

**Compensation:** The total of all amounts paid by the Employer to or for the benefit of a Participant for services rendered by the Participant. Compensation shall include any elective deferral and any amount which is not includable in the gross income by the reason of Code Sections 125 or 457. For detailed description please refer to the Plan Document.

**Category I Participants:** Owners of Promotions Plus, Inc.

**Category II Participants:** Owners of 3E Marketing Group LLC

**Category III Participants:** all Participants who are not Category I or II Participants.

**Plan Year:** The twelve consecutive-month period commencing on January 1 and concluding on December 31.

**Year of Participation:** For Category I and II participants: A Plan Year during which the participant completed at least 1,000 hours of service. For Category III participants: A Plan Year during which the participant completed at least 1 hour of service with the Employer.

**Year of Service:** A Plan Year during which the employee has at least 1 hour of service with the Employer.

**Normal Retirement Date (NRD):** The first of the month coinciding with or next following the date on which the Participant attains age 62.

### **Summary of Plan Provisions**

**Accrued Benefit:** A Category I Participant shall have an accrued benefit at Normal Retirement Age equal to 15% of Compensation for each Year of Participation. A Category II Participant shall have an accrued benefit at Normal Retirement Age equal to 15% of Compensation for each Year of Participation. A Category III Participant shall have an accrued benefit equal to 0.05% of Compensation for each Year of Participation. No additional accruals under the plan after 12/31/2013.

**Vested Accrued Benefit:** A Participant shall be vested in his accrued benefit according to the following schedule:

Years of Service	Vested Portion of Accrued Benefit
0-1 Years	0%
2 Years	20%
3 Years	40%
4 Years	60%
5 Years	80%
6 or more Years	100%

**Normal Retirement Benefit:**

Vested Accrued Benefit as of Participant's actual Retirement (on or after his Normal Retirement Date (NRD)). It shall become completely non-forfeitable and fully vested on his NRD.

**Early Retirement Benefit:** None

**Death Benefit:** Present value of Participant's Accrued Benefit on the date of his death. It shall become completely non-forfeitable and fully vested. An Inactive Participant's death benefit equals the undistributed portion of his Vested Accrued Benefit on the date of his death which had previously become completely non-forfeitable and fully vested.

**Disability Benefit:** If the employment of a Participant terminates due to a permanent disability, he shall be 100% vested in his accrued benefit and shall be entitled to payment of the actuarial equivalent of his Vested Accrued Benefit.

Promotions Plus, Inc. Employees' Defined Benefit Plan  
EIN / PN: 34-1810005/002  
Schedule SB, Part V - Summary of Plan Provisions

## **Summary of Plan Provisions**

### **Normal Form of Retirement Benefit:**

Unmarried Participant: Monthly straight life annuity

Married Participant: Qualified joint and survivor annuity

**Optional Form of Benefit Payment:** Single-sum payment, period certain payments

Promotions Plus, Inc. Employees' Defined Benefit Plan  
EIN / PN: 34-1810005/002  
Schedule SB, line 22 - Description of Weighted Average Retirement Age

Weighted Average Retirement Age is equal Normal Retirement Age under the Plan

**SCHEDULE SB  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan  
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

► File as an attachment to Form 5500 or 5500-SF.

OMB No. 1210-0110

**2024**

This Form is Open to Public Inspection

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

► Round off amounts to nearest dollar.

► Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

<b>A</b> Name of plan <u>Promotions Plus, Inc. Employees' Defined Benefit Plan and Trust</u>	<b>B</b> Three-digit plan number (PN) ► <u>002</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>Promotions Plus, Inc.</u>	<b>D</b> Employer Identification Number (EIN) <u>34-1810005</u>

**E** Type of plan:  Single  Multiple-A  Multiple-B **F** Prior year plan size:  100 or fewer  101-500  More than 500

**Part I Basic Information**

**1** Enter the valuation date: Month 01 Day 01 Year 2024

**2** Assets:

<b>a</b> Market value .....	<b>2a</b>	<u>3,292,997</u>
<b>b</b> Actuarial value .....	<b>2b</b>	<u>3,292,997</u>

**3** Funding target/participant count breakdown:

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
<b>a</b> For retired participants and beneficiaries receiving payment ....	<u>0</u>	<u>0</u>	<u>0</u>
<b>b</b> For terminated vested participants .....	<u>1</u>	<u>26</u>	<u>26</u>
<b>c</b> For active participants .....	<u>3</u>	<u>2,506,498</u>	<u>2,506,498</u>
<b>d</b> Total .....	<u>4</u>	<u>2,506,524</u>	<u>2,506,524</u>

**4** If the plan is in at-risk status, check the box and complete lines (a) and (b)

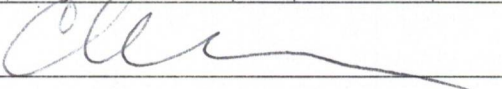
<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>	

**5** Effective interest rate ..... **5** 4.96 %

**6** Target normal cost

<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	
<b>b</b> Expected plan-related expenses .....	<b>6b</b>	
<b>c</b> Target normal cost .....	<b>6c</b>	<u>0</u>

**Statement by Enrolled Actuary**  
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

<b>SIGN HERE</b>		<u>08/27/2025</u>
Signature of actuary		Date
<u>Julia Chernyak</u>		<u>23-06817</u>
Type or print name of actuary		Most recent enrollment number
<u>JC Actuarial Benefit Consultants</u>		<u>(440) 725-4691</u>
Firm name		Telephone number (including area code)
<u>7318 Selworthy Lane</u>		
<u>US Solon</u>	<u>OH 44139</u>	
Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	0
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	0
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	0
<b>10</b>	Interest on line 9 using prior year's actual return of <u>0.00</u> % .....	0	0
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
<b>a</b>	Present value of excess contributions (line 38a from prior year) .....		0
<b>b(1)</b>	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>0.10</u> % ...		0
<b>b(2)</b>	Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
<b>c</b>	Total available at beginning of current plan year to add to prefunding balance .....		0
<b>d</b>	Portion of (c) to be added to prefunding balance .....		0
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) ....	0	0

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	131.37 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	131.37 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	107.79 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>					
<b>18</b> Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
<b>Totals ▶</b>			<b>18(b)</b>	<b>18(c)</b>	

<b>19</b>	Discounted employer contributions -- see instructions for small plan with a valuation date after the beginning of the year:	
<b>a</b>	Contributions allocated toward unpaid minimum required contributions from prior years .....	<b>19a</b>
<b>b</b>	Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b>
<b>c</b>	Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b>
<b>20</b>	Quarterly contributions and liquidity shortfalls:	
<b>a</b>	Did the plan have a "funding shortfall" for the prior year? .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>b</b>	If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>c</b>	If line 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
(4) 4th		

Part V Assumptions Used To Determine Funding Target and Target Normal Cost

21 Discount rate: a Segment rates: 1st segment: 4.75 %, 2nd segment: 4.96 %, 3rd segment: 5.59 %, N/A, full yield curve used. b Applicable month (enter code) 21b 0. 22 Weighted average retirement age 22 62. 23 Mortality table(s) (see instructions) [X] Prescribed - combined [ ] Prescribed - separate [ ] Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment [ ] Yes [X] No. 25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment [ ] Yes [X] No. 26 Demographic and benefit information: a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment [X] Yes [ ] No. b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment [ ] Yes [X] No. 27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment 27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years 28. 29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) 29. 30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29) 30.

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions): a Target normal cost (line 6c) 31a 0. b Excess assets, if applicable, but not greater than line 31a 31b. 32 Amortization installments: Outstanding Balance, Installment. a Net shortfall amortization installment. b Waiver amortization installment. 33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month Day Year) and the waived amount 33. 34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) 34 0. Carryover balance, Prefunding Balance, Total balance. 35 Balances elected for use to offset funding requirement. 36 Additional cash requirement (line 34 minus line 35) 36 0. 37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) 37 0. 38 Present value of excess contributions for current year (see instructions): a Total (excess, if any, of line 37 over line 36) 38a 0. b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances 38b 0. 39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) 39 0. 40 Unpaid minimum required contributions for all years 40 0.

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. [ ] 2019 [ ] 2020 [ ] 2021

Promotions Plus, Inc. Employees' Defined Benefit Plan  
EIN / PN: 34-1810005/002  
Schedule SB, Part V - Summary of Plan Provisions

## **Summary of Plan Provisions**

**Effective Date:** January 1, 2008

**Employer:** Promotions Plus, Inc., and 3E Marketing Group LLC

**Eligibility and Participation:** Every Employee, except children of the owner and employees who are administrative assistants, as defined in the Employer's Business Records, shall enter the Plan upon performance of an hour of service.

**Compensation:** The total of all amounts paid by the Employer to or for the benefit of a Participant for services rendered by the Participant. Compensation shall include any elective deferral and any amount which is not includable in the gross income by the reason of Code Sections 125 or 457. For detailed description please refer to the Plan Document.

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**Year of Service:** A Plan Year during which the employee has at least 1 hour of service with the Employer.

**Normal Retirement Date (NRD):** The first of the month coinciding with or next following the date on which the Participant attains age 62.

**Summary of Plan Provisions**

**Accrued Benefit:** A Category I Participant shall have an accrued benefit at Normal Retirement Age equal to 15% of Compensation for each Year of Participation. A Category II Participant shall have an accrued benefit at Normal Retirement Age equal to 15% of Compensation for each Year of Participation. A Category III Participant shall have an accrued benefit equal to 0.05% of Compensation for each Year of Participation. No additional accruals under the plan after 12/31/2013.

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0-1 Years	0%
2 Years	20%
3 Years	40%
4 Years	60%
5 Years	80%
6 or more Years	100%

**Normal Retirement Benefit:**

Vested Accrued Benefit as of Participant's actual Retirement (on or after his Normal Retirement Date (NRD)). It shall become completely non-forfeitable and fully vested on his NRD.

**Early Retirement Benefit:** None

**Death Benefit:** Present value of Participant's Accrued Benefit on the date of his death. It shall become completely non-forfeitable and fully vested. An Inactive Participant's death benefit equals the undistributed portion of his Vested Accrued Benefit on the date of his death which had previously become completely non-forfeitable and fully vested.

**Disability Benefit:** If the employment of a Participant terminates due to a permanent disability, he shall be 100% vested in his accrued benefit and shall be entitled to payment of the actuarial equivalent of his Vested Accrued Benefit.

Promotions Plus, Inc. Employees' Defined Benefit Plan  
EIN / PN: 34-1810005/002  
Schedule SB, Part V - Summary of Plan Provisions

### **Summary of Plan Provisions**

**Normal Form of Retirement Benefit:**

Unmarried Participant: Monthly straight life annuity

Married Participant: Qualified joint and survivor annuity

**Optional Form of Benefit Payment:** Single-sum payment, period certain payments

### Actuarial Method and Assumptions

**Cost Method:**

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**Asset Valuation Method:**

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**Actuarial assumptions**

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Lump Sum Interest Rate	5.50%
Salary increases	None
Mortality	Post-Retirement - 2024 Applicable Mortality Table Pre-Retirement - none.
Withdrawal	None
Disability	None
Retirement	100% at age 62
Expenses	None
Normal Form of Benefit	Life annuity
Changes in assumptions	N/A

An employee census, asset data and contribution amounts were supplied by the Company and relied on to be complete and accurate.

Promotions Plus, Inc. Employees' Defined Benefit Plan  
 EIN / PN: 34-1810005/002  
 Schedule SB, line 26 - Schedule of Active Participant Data

**Schedule of Active Participant Data**

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30 to 34	0	0	0	0	0	0	0	0	0	0	0
35 to 39	0	0	0	0	0	0	0	0	0	0	0
40 to 44	0	0	0	0	0	0	0	0	0	0	0
45 to 49	0	0	0	0	0	0	0	0	0	0	0
50 to 54	0	0	0	0	0	0	0	0	0	0	0
55 to 59	0	0	0	0	2	0	0	1	0	0	3
60 to 64	0	0	0	0	0	0	0	0	0	0	0
65 to 69	0	0	0	0	0	0	0	0	0	0	0
over 70	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	2	0	0	1	0	0	3

Promotions Plus, Inc. Employees' Defined Benefit Plan

EIN / PN: 34-1810005/002

Schedule SB, line 22 - Description of Weighted Average Retirement Age

Weighted Average Retirement Age is equal Normal Retirement Age under the Plan