

**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<br><u>BPA WORLDWIDE, INC. PENSION PLAN</u>  | <b>1b</b> Three-digit plan number (PN) ▶       | <u>003</u>          |
|  | <b>1c</b> Effective date of plan               | <u>01/01/1959</u>   |
| <b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><u>ALLIANCE FOR AUDITED MEDIA</u><br><br><u>1600 MCCONNOR PARKWAY</u><br><u>SUITE 300, PMB 22</u><br><u>SCHAUMBURG, IL 60173-6890</u> | <b>2b</b> Employer Identification Number (EIN) | <u>36-0756300</u>   |
|  | <b>2c</b> Sponsor's telephone number           | <u>224-366-6591</u> |
|  | <b>2d</b> Business code (see instructions)     | <u>541910</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.<br><b>a</b> Sponsor's name<br><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>99</u>           |
| <b>b</b> Total number of participants at the end of the plan year .....  | <b>5b</b>                                      | <u>54</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>14</u>           |
| <b>d(2)</b> Total number of active participants at the end of the plan year .....  | <b>5d(2)</b>                                   | <u>3</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>09/19/2025</u> | <u>BOB SCHWEITZER</u>  |
|                  | <b>Signature of plan administrator</b>            | Date              | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | <u>09/18/2025</u> | <u>BOB SCHWEITZER</u>  |
|                  | <b>Signature of employer/plan sponsor</b>         | 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 552801. (See instructions.)

| <b>Part III Financial Information</b> |   |                              |                        |
|---------------------------------------|---|------------------------------|------------------------|
| <b>7</b>                              |   | <b>(a) Beginning of Year</b> | <b>(b) End of Year</b> |
| <b>7</b>                              | Plan Assets and Liabilities   |                              |                        |
| <b>a</b>                              | Total plan assets .....   | <b>7a</b> 14999843           | 11643388               |
| <b>b</b>                              | Total plan liabilities .....  | <b>7b</b>                    |                        |
| <b>c</b>                              | Net plan assets (subtract line 7b from line 7a) .....                                       | <b>7c</b> 14999843           | 11643388               |
| <b>8</b>                              |   | <b>(a) Amount</b>            | <b>(b) Total</b>       |
| <b>8</b>                              | Income, Expenses, and Transfers for this Plan Year  |                              |                        |
| <b>a</b>                              | Contributions received or receivable from:  |                              |                        |
|                                       | (1) Employers .....   | <b>8a(1)</b>                 |                        |
|                                       | (2) Participants .....  | <b>8a(2)</b>                 |                        |
|                                       | (3) Others (including rollovers) .....  | <b>8a(3)</b>                 |                        |
| <b>b</b>                              | Other income (loss) .....   | <b>8b</b> 456340             |                        |
| <b>c</b>                              | Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....                                  | <b>8c</b>                    | 456340                 |
| <b>d</b>                              | Benefits paid (including direct rollovers and insurance premiums to provide benefits) ..... | <b>8d</b> 3750065            |                        |
| <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> 62730              |                        |
| <b>h</b>                              | Total expenses (add lines 8d, 8e, 8f, and 8g) .....   | <b>8h</b>                    | 3812795                |
| <b>i</b>                              | Net income (loss) (subtract line 8h from line 8c) .....                                     | <b>8i</b>                    | -3356455               |
| <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:<br>1A 1I 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>                          |  | <b>Yes</b> | <b>No</b> | <b>Amount</b> |
| <b>10</b>                          | During the plan year:  |            |           |               |
| <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         | 600000        |
| <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? (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.  Yes  No

**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** 0

**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 J501366A.

|   |  |  |
|---|--|--|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>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).<br><br><b>▶ File as an attachment to Form 5500 or 5500-SF.</b> | <small>OMB No. 1210-0110</small><br><br><b>2024</b><br><br><b>This Form is Open to Public Inspection</b> |
|---|--|--|

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<br><u>BPA WORLDWIDE, INC. PENSION PLAN</u>  | <b>B</b> Three-digit plan number (PN) ▶   | <u>003</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><u>ALLIANCE FOR AUDITED MEDIA</u>                             | <b>D</b> Employer Identification Number (EIN)<br><u>36-0756300</u>  |            |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input 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>14999843</u>          |
| <b>b</b> Actuarial value .....  | <b>2b</b>                                      |                           | <u>15557828</u>          |
| <b>3</b> 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>23</u>                                      | <u>5810106</u>            | <u>5810106</u>           |
| <b>b</b> For terminated vested participants .....   | <u>62</u>                                      | <u>5791534</u>            | <u>5791534</u>           |
| <b>c</b> For active participants .....  | <u>14</u>                                      | <u>2311734</u>            | <u>2387515</u>           |
| <b>d</b> Total .....  | <u>99</u>                                      | <u>13913374</u>           | <u>13989155</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>5.19 %</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>75000</u>             |
| <b>c</b> Target normal cost .....   | <b>6c</b>                                      |                           | <u>75000</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>09/03/2025</u>   | Date                                   |
|                  | <u>PHILIP A. ORETO, FCA, EA, MAAA</u>              | <u>23-06377</u>     | Most recent enrollment number          |
|                  | <u>STANDARD RETIREMENT SERVICES</u>                | <u>781-756-3425</u> | Telephone number (including area code) |
|                  | <u>1100 SW SIXTH AVENUE<br/>PORTLAND, OR 97204</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                     | 3102115                |
| <b>8</b>   | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....   | 0                     | 118509                 |
| <b>9</b>   | Amount remaining (line 7 minus line 8) .....   | 0                     | 2983606                |
| <b>10</b>  | Interest on line 9 using prior year's actual return of <u>9.66</u> % .....   | 0                     | 288216                 |
| <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>5.33</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                      |
| <b>13</b>  | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....   | 0                     | 3271822                |

| <b>Part III Funding Percentages</b> |  |           |          |
|-------------------------------------|--|-----------|----------|
| <b>14</b>                           | Funding target attainment percentage .....   | <b>14</b> | 87.82 %  |
| <b>15</b>                           | Adjusted funding target attainment percentage .....  | <b>15</b> | 111.21 % |
| <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> | 91.28 %  |
| <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>          | 0                              | <b>18(c)</b>                 |
|   |                                |  |                       |                                | 0                            |

**19** 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> |  |

**20** Quarterly contributions and liquidity shortfalls:

**a** Did the plan have a "funding shortfall" for the prior year? .....  Yes  No

**b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....  Yes  No

**c** 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**

|   |   |  |                                     |   |
|---|---|--|-------------------------------------|---|
| <b>21</b> Discount rate:                        |   |  |                                     |   |
| <b>a</b> Segment rates:                         | 1st segment:<br>4.75 %                                    | 2nd segment:<br>4.87 %                         | 3rd segment:<br>5.59 %              | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....    |   |  |                                     | <b>21b</b> 4  |
| <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 |   |

**Part VI Miscellaneous Items**

|   |   |  |
|---|---|--|
| <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>                               |  |

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

|   |           |   |
|---|-----------|---|
| <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> |   |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....                                    | <b>30</b> | 0 |

**Part VIII Minimum Required Contribution For Current Year**

|  |                     |                    |               |
|--|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):   |                     |                    |               |
| <b>a</b> Target normal cost (line 6c) .....  | <b>31a</b>          | 75000              |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....   | <b>31b</b>          | 0                  |               |
| <b>32</b> Amortization installments:   | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment .....  | 1703149             | 85267              |               |
| <b>b</b> Waiver amortization installment.....  |                     |                    |               |
| <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>           | 160267             |               |
|  | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement .....   | 0                   | 160267             | 160267        |
| <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>           |                    |               |
| <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                  |               |

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

|  |
|--|
| <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 checked="" type="checkbox"/> 2021 |
|--|

# BPA Worldwide, Inc. Pension Plan

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## Appendix B – Summary of Actuarial Assumptions and Methods

For attachment to 2024 Schedule SB, Part V – Actuarial Assumptions and Methods  
EIN 36-0756300 / PN 003

|  |   |             |                               |             |
|--|---|-------------|-------------------------------|-------------|
| <b>Actuarial Value of Assets:</b>          | 3-Year Average Asset Method.<br>6% assumed return.                |             |                               |             |
| <b>Turnover:</b>                           | <b>Sample Select Rates:</b>                                       |             | <b>Sample Ultimate Rates:</b> |             |
|  | <u>Year</u>   | <u>Rate</u> | <u>Age</u>                    | <u>Rate</u> |
|  | 0   | 35.0%       | 25                            | 13.5%       |
|  | 1   | 30.0%       | 30                            | 10.4%       |
|  | 2   | 25.0%       | 35                            | 7.2%        |
|  | 3   | 20.0%       | 40                            | 5.1%        |
|  | 4   | 15.0%       | 45                            | 3.1%        |
|  |   | 50          | 2.0%                          |             |
|  |   | 55          | 1.0%                          |             |
|  |   | 56+         | 0.0%                          |             |
| <b>Disability Incidence:</b>               | None assumed.   |             |                               |             |
| <b>Retirement:</b>                         | <u>Age</u>  | <u>Rate</u> |                               |             |
|  | 55 – 59   | 5.0%        |                               |             |
|  | 60 – 61   | 10.0%       |                               |             |
|  | 62  | 20.0%       |                               |             |
|  | 63 – 64   | 10.0%       |                               |             |
|  | 65+   | 100.0%      |                               |             |
| <b>Salary Scale (compounded annually):</b> | Not Applicable.   |             |                               |             |
| <b>Future Increase in Wage Base:</b>       | Not Applicable.   |             |                               |             |
| <b>Future Increase in CPI:</b>             | Not Applicable.   |             |                               |             |
| <b>Marital Status:</b>                     | 100% assumed married with spouse's assumed to be the same age.    |             |                               |             |
| <b>Assumed Form of Payment:</b>            | Participants are assumed to elect the normal form under the Plan. |             |                               |             |
| <b>Expenses:</b>                           | \$75,000 expense loading applied to Normal Cost.                  |             |                               |             |
| <b>Plan Benefits Not Considered:</b>       | None.   |             |                               |             |

## BPA Worldwide, Inc. Pension Plan

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### Appendix B – Summary of Actuarial Assumptions and Methods (cont.)

#### Funding Assumptions

##### For Minimum Funding and AFTAP (ARP Rates)

##### Funding Target Discount Rates:

|                |       |
|----------------|-------|
| Years 0 to 5:  | 4.75% |
| Years 6 to 20: | 4.87% |
| Years 21 on:   | 5.59% |

##### For PBGC Premiums (Standard Method)

##### Funding Target Discount Rates:

|                |       |
|----------------|-------|
| Years 0 to 5:  | 5.01% |
| Years 6 to 20: | 5.13% |
| Years 21 on:   | 5.15% |

**Mortality Table - Annuities:** IRS 2024 Small Plan Combined Static Mortality Table.

#### ASC 960 Assumptions

**ASC 960 Discount Rate:** 7.00%

**Mortality Table - Annuities:** SOA RP-2014 Adjusted to 2006 (White Collar) Mortality with scale MP-2021.

**Changes Since Prior Year:** The mortality table and segment rates in Funding Assumptions have been updated as per IRS regulations.

# BPA Worldwide, Inc. Pension Plan

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## Appendix C – Other Attachments to Schedule SB of Form 5500

For attachment to 2024 Schedule SB, Line 32 – Schedule of Amortization Bases  
EIN 36-0756300 / PN 003

### Shortfall Amortization Bases

| Date Established | Type of Base | Amortization Amount          | Years Remaining | Present Value of Installments  |
|------------------|--------------|------------------------------|-----------------|--------------------------------|
| 01/01/2024       | Shortfall    | \$52,479                     | 15              | \$576,820                      |
| 01/01/2023       | Shortfall    | 39,488                       | 14              | 413,735                        |
| 01/01/2022       | Shortfall    | (42,187)                     | 13              | (419,278)                      |
| 01/01/2021       | Shortfall    | 120,754                      | 12              | 1,131,872                      |
|                  |              | <u>\$170,534<sup>2</sup></u> |                 | <u>\$1,703,149<sup>3</sup></u> |

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<sup>2</sup> The shortfall amortization amount for the short plan year till 6/30/2024 is \$85,267 ( $\$170,534 \times 0.5$ ).

<sup>3</sup> The present value of installments for the short plan year till 6/30/2024 is \$851,575 ( $\$1,703,149 \times 0.5$ ).

# BPA Worldwide, Inc. Pension Plan

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## Appendix A – Summary of Principal Plan Provisions

*For attachment to 2024 Schedule SB, Part V – Summary of Plan Provisions  
EIN 36-0756300 / PN 003*

|                                      |   |
|--------------------------------------|---|
| <b>Original Effective Date:</b>      | January 1, 1959.  |
| <b>Last Restatement:</b>             | January 1, 2019.  |
| <b>Subsequent Amendments:</b>        | Effective Date of Plan Termination: June 30, 2024.  |
| <b>Employee:</b>                     | Any person who is in the active employ of the Employer.   |
| <b>Participation:</b>                | <p>Each eligible employee who has completed one year of service and attained age 21, shall become a participant on the first day of the month coincident with or next following the date on which these conditions are met.</p> <p>Effective December 31, 2013, participation in the Plan is closed.</p>  |
| <b>Service:</b>                      | The period of an employee's employment with the employer, as determined by the employer from its personnel records.   |
| <b>Vesting Service:</b>              | Plan Years with at least 1,000 hours.   |
| <b>Benefit Service:</b>              | Plan Years with at least 1,000 hours; no Benefit Service after September 30, 2015.  |
| <b>Normal Retirement Date:</b>       | The first day of the month coincident with or next following his sixty-fifth (65th) birthday.   |
| <b>Early Retirement Date:</b>        | A Participant who has attained at least age fifty-five (55) but not age sixty-five (65), who has completed at least ten (10) years of Continuous Employment, and who has notified the Company of his intention to retire early can retire on the first day of the following month.  |
| <b>Compensation:</b>                 | The forms of income reported by the employer to the Internal Revenue Service for federal income tax purposes, including amounts contributed by the employer pursuant to a salary reduction agreement which are includable in the gross income of the participant under Code Section 125, 402(e)(3), 402(h)(1)(B), 403(b), or 457(b) and certain contributions described in Code Section 414(h)(2) that are picked up by the employing unit and treated as employer contributions. Please refer to the Plan Document for more details. |
| <b>Average Monthly Compensation:</b> | <p>The monthly average of Compensation received by a Participant during the highest 36 consecutive calendar months out of the last 120 months.</p> <p>No compensation considered after September 30, 2015.</p>  |

## Appendix A – Summary of Principal Plan Provisions (cont.)

| <b>Uniquely Defined Earnings:</b>        | Lesser of final 36 complete consecutive calendar months average earnings and Covered Compensation.<br><br>No compensation is considered after September 30, 2015.   |                         |                        |             |    |           |      |
|--|---|-------------------------|------------------------|-------------|----|-----------|------|
| <b>Normal Retirement Benefit:</b>        | 2% of Final Average Earnings less than .5% of Uniquely Defined Earnings, multiplied by Credited Service accrued prior to January 1, 2014, up to a maximum of 40 years.<br><br>Plus<br><br>1.5% of Final Average Earnings multiplied by Benefit Service accrued after December 31, 2013, up to a maximum of 40 years less Benefit Service accrued prior to December 31, 2013.<br><br>Benefits are frozen as of September 30, 2015. |                         |                        |             |    |           |      |
| <b>Accrued Benefit:</b>                  | A participant's Accrued Benefit payable at Normal Retirement Date, calculated based on Benefit service through termination.<br><br>Benefits are frozen as of September 30, 2015.  |                         |                        |             |    |           |      |
| <b>Early Retirement Benefit:</b>         | The accrued Normal Retirement Benefit is reduced by 3% for each of the first 5 years, and 5% for each of the next 5 years by which retirement occurs prior to Normal Retirement Date.   |                         |                        |             |    |           |      |
| <b>Termination Benefit:</b>              | A percentage of the Normal Retirement Benefit, deferred to Normal Retirement Date, based on the vesting schedules.  |                         |                        |             |    |           |      |
| <b>Vesting Schedules:</b>                | <table><thead><tr><th><u>Years of Service</u></th><th><u>Vested Interest</u></th></tr></thead><tbody><tr><td>less than 5</td><td>0%</td></tr><tr><td>5 or more</td><td>100%</td></tr></tbody></table>   | <u>Years of Service</u> | <u>Vested Interest</u> | less than 5 | 0% | 5 or more | 100% |
| <u>Years of Service</u>                  | <u>Vested Interest</u>  |                         |                        |             |    |           |      |
| less than 5                              | 0%  |                         |                        |             |    |           |      |
| 5 or more                                | 100%  |                         |                        |             |    |           |      |
| <b>Disability Benefit:</b>               | None.   |                         |                        |             |    |           |      |
| <b>Late Retirement Benefit:</b>          | The greater of benefit accrued at date of actual retirement or the actuarial equivalent of the benefit as of the close of the prior year.   |                         |                        |             |    |           |      |
| <b>Normal Form of Benefit:</b>           | Life annuity with 5 years certain.  |                         |                        |             |    |           |      |
| <b>Optional Benefit Forms:</b>           | Straight Life Annuity, 50% joint and survivor annuity, 66 2/3% joint and survivor annuity, 75% joint and survivor annuity, 100% joint and survivor annuity, life annuity with 10 years certain.   |                         |                        |             |    |           |      |
| <b>Death Benefits (Pre-Retirement):</b>  | The surviving spouse of a vested participant who dies prior to commencement of benefits is entitled to the benefit the spouse would have received had the participant retired at the later of their current age or the earliest retirement age under the plan, with the 50% J&S form in effect, then died.  |                         |                        |             |    |           |      |
| <b>Death Benefits (Post-Retirement):</b> | None except as provided by the annuity form elected.  |                         |                        |             |    |           |      |

## **BPA Worldwide, Inc. Pension Plan**

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### **Appendix A – Summary of Principal Plan Provisions (cont.)**

**Changes Since Last Year:**                      None.

## BPA Worldwide, Inc. Pension Plan

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### Appendix C – Other Attachments to Schedule SB of Form 5500

For attachment to 2024 Schedule SB, Line 22 – Description of Weighted Average Retirement Age  
EIN 36-0756300 / PN 003

#### Weighted Average Retirement Age

| Age | Estimated Plan Participants | Percentage Expected to Retire           | Number Expected to Retire | Weighted Factor |
|-----|-----------------------------|---|---------------------------|-----------------|
| 55  | 100.00                      | 5%                                      | 5.00                      | 275.00          |
| 56  | 95.00                       | 5%                                      | 4.75                      | 266.00          |
| 57  | 90.25                       | 5%                                      | 4.51                      | 257.07          |
| 58  | 85.74                       | 5%                                      | 4.29                      | 248.82          |
| 59  | 81.45                       | 5%                                      | 4.07                      | 240.13          |
| 60  | 77.38                       | 10%                                     | 7.74                      | 464.40          |
| 61  | 69.64                       | 10%                                     | 6.96                      | 424.56          |
| 62  | 62.68                       | 20%                                     | 12.54                     | 777.48          |
| 63  | 50.14                       | 10%                                     | 5.01                      | 315.63          |
| 64  | 45.13                       | 10%                                     | 4.51                      | 288.64          |
| 65  | 40.62                       | 100%                                    | 40.62                     | 2,640.30        |
|     |                             |   | 100.00                    | 6,198.03        |
|     |                             | <b>Weighted Average Retirement Age:</b> |                           | <b>61.98</b>    |

# BPA Worldwide, Inc. Pension Plan

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## Appendix C – Other Attachments to Schedule SB of Form 5500

For attachment to 2024 Schedule SB, Line 26 – Schedule of Active Participant Data  
EIN 36-0756300 / PN 003

### Active Participant Age/Service Distribution

| Age   | Years of Credit Service |     |     |       |       |       |       |       |       |     | Total |
|-------|-------------------------|-----|-----|-------|-------|-------|-------|-------|-------|-----|-------|
|       | <1                      | 1-4 | 5-9 | 10-14 | 15-19 | 20-24 | 25-29 | 30-34 | 35-39 | >40 |       |
| <25   |                         |     |     |       |       |       |       |       |       |     | 0     |
| 25-29 |                         |     |     |       |       |       |       |       |       |     | 0     |
| 30-34 |                         |     |     |       |       |       |       |       |       |     | 0     |
| 35-39 |                         |     |     |       |       |       |       |       |       |     | 0     |
| 40-44 |                         |     | 2   | 3     |       |       |       |       |       |     | 5     |
| 45-49 |                         |     | 1   | 1     |       |       |       |       |       |     | 2     |
| 50-54 |                         |     |     |       | 2     |       |       |       |       |     | 2     |
| 55-59 |                         |     | 1   | 1     |       | 1     | 1     |       |       |     | 4     |
| 60-64 |                         |     |     |       |       |       | 1     |       |       |     | 1     |
| 65-69 |                         |     |     |       |       |       |       |       |       |     | 0     |
| >70   |                         |     |     |       |       |       |       |       |       |     | 0     |
| Total | 0                       | 0   | 4   | 5     | 2     | 1     | 2     | 0     | 0     | 0   | 14    |

|   |  |  |
|---|--|--|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>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).<br><br><b>▶ File as an attachment to Form 5500 or 5500-SF.</b> | <small>OMB No. 1210-0110</small><br><br><b>2024</b><br><br><b>This Form is Open to Public Inspection</b> |
|---|--|--|

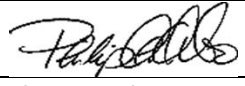
For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **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<br>BPA Worldwide, Inc. Pension Plan   | <b>B</b> Three-digit plan number (PN) ▶   | 003 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>Alliance for Audited Media                                    | <b>D</b> Employer Identification Number (EIN)<br><br>36-0756300   |     |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input 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 |     |

|   |                            |                           |                          |
|---|----------------------------|---------------------------|--------------------------|
| <b>Part I Basic Information</b>   |                            |                           |                          |
| <b>1</b> Enter the valuation date:  | Month <u>1</u>             | Day <u>1</u>              | Year <u>2024</u>         |
| <b>2</b> Assets:  |                            |                           |                          |
| <b>a</b> Market value .....   | <b>2a</b>                  |                           | 14,999,843               |
| <b>b</b> Actuarial value .....  | <b>2b</b>                  |                           | 15,557,828               |
| <b>3</b> 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 .....   | 23                         | 5,810,106                 | 5,810,106                |
| <b>b</b> For terminated vested participants .....   | 62                         | 5,791,534                 | 5,791,534                |
| <b>c</b> For active participants .....  | 14                         | 2,311,734                 | 2,387,515                |
| <b>d</b> Total .....  | 99                         | 13,913,374                | 13,989,155               |
| <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>                   |                           | 5.19 %                   |
| <b>6</b> Target normal cost .....   |                            |                           |                          |
| <b>a</b> Present value of current plan year accruals .....  | <b>6a</b>                  |                           | 0                        |
| <b>b</b> Expected plan-related expenses .....   | <b>6b</b>                  |                           | 75,000                   |
| <b>c</b> Target normal cost .....   | <b>6c</b>                  |                           | 75,000                   |

**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> | <br>Signature of actuary | <u>09/03/2025</u><br>Date                                       |
|                  | <u>Philip A. Oreto, FCA, EA, MAAA</u><br>Type or print name of actuary                                      | <u>23-06377</u><br>Most recent enrollment number                |
|                  | <u>Standard Retirement Services</u><br>Firm name  | <u>(781) 756-3425</u><br>Telephone number (including area code) |
|                  | <u>1100 SW Sixth Avenue</u><br><u>Portland</u>  |   |
|                  | <u>OR 97204</u><br>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</b>   | <b>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  | 3,102,115              |
| <b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....  | 0  | 118,509                |
| <b>9</b> Amount remaining (line 7 minus line 8) .....  | 0  | 2,983,606              |
| <b>10</b> Interest on line 9 using prior year's actual return of <u>9.66</u> % .....   | 0  | 288,216                |
| <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>5.33</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                      |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....   | 0  | 3,271,822              |

| <b>Part III</b>  | <b>Funding Percentages</b> |         |
|--|----------------------------|---------|
| <b>14</b> Funding target attainment percentage .....   | <b>14</b>                  | 87.82%  |
| <b>15</b> Adjusted funding target attainment percentage .....  | <b>15</b>                  | 111.21% |
| <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>                  | 91.28%  |
| <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</b>   | <b>Contributions and Liquidity Shortfalls</b> |                                   |                                 |                          |                                   |                                 |   |
|--|---|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|---|
| <b>18</b> Contributions made to the plan for the plan year by employer(s) and employees: |   |                                   |                                 |                          |                                   |                                 |   |
|  | (a) Date<br>(MM-DD-YYYY)                      | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |   |
|  |   |                                   |                                 |                          |                                   |                                 |   |
|  |   |                                   |                                 |                          |                                   |                                 |   |
|  |   |                                   |                                 |                          |                                   |                                 |   |
|  |   |                                   |                                 |                          |                                   |                                 |   |
|  |   |                                   |                                 |                          |                                   |                                 |   |
|  |   |                                   |                                 |                          |                                   |                                 |   |
| <b>Totals ▶</b>  |   |                                   |                                 | <b>18(b)</b>             | 0                                 | <b>18(c)</b>                    | 0 |

**19** 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> |  |

**20** Quarterly contributions and liquidity shortfalls:

**a** Did the plan have a "funding shortfall" for the prior year? .....  Yes  No

**b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....  Yes  No

**c** 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:<br>4.75 %   | 2nd segment:<br>4.87 % | 3rd segment:<br>5.59 % | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....                                      |  |                        |                        | <b>21b</b> 4  |
| <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>   |
| <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> 75,000 |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....   |                     |                    |               | <b>31b</b> 0      |
| <b>32</b> Amortization installments:   | Outstanding Balance |                    | Installment   |                   |
| <b>a</b> Net shortfall amortization installment .....  | 1,703,149           |                    | 85,267        |                   |
| <b>b</b> Waiver amortization installment.....  |                     |                    |               |                   |
| <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> 160,267 |
|  | Carryover balance   | Prefunding balance | Total balance |                   |
| <b>35</b> Balances elected for use to offset funding requirement .....   | 0                   | 160,267            | 160,267       |                   |
| <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>         |
| <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 checked="" type="checkbox"/> 2021 |  |  |  |  |

**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<br>BPA Worldwide, Inc. Pension Plan  | <b>1b</b> Three-digit plan number (PN) ▶<br>003              |
| <b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br>Alliance for Audited Media<br><br>1600 McConnor Parkway<br>Suite 300, PMB 22<br>Schaumburg IL 60173-6890 | <b>1c</b> Effective date of plan<br>01/01/1959               |
|   | <b>2b</b> Employer Identification Number (EIN)<br>36-0756300 |
|   | <b>2c</b> Sponsor's telephone number<br>(224) 366-6591       |
|   | <b>2d</b> Business code (see instructions)<br><br>541910     |
| <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.<br><b>a</b> Sponsor's name<br><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> 99   |
| <b>b</b> Total number of participants at the end of the plan year.....  | <b>5b</b> 54   |
| <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> 14  |
| <b>d(2)</b> Total number of active participants at the end of the plan year.....  | <b>5d(2)</b> 3   |
| <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> 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.

|           |                                    |                  |  |
|-----------|------------------------------------|------------------|--|
| SIGN HERE | <i>Bob Schweitzer</i>              | <u>9/19/2025</u> | Bob Schweitzer   |
|           | Signature of plan administrator    | Date             | Enter name of individual signing as plan administrator       |
| SIGN HERE | <i>Bob Schweitzer</i>              | <u>9/19/2025</u> | Bob Schweitzer   |
|           | 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 552801. (See instructions.)

| <b>Part III Financial Information</b> |  |                              |                        |
|---------------------------------------|--|------------------------------|------------------------|
| <b>7</b>                              |  | <b>(a) Beginning of Year</b> | <b>(b) End of Year</b> |
| <b>7</b>                              | Plan Assets and Liabilities  |                              |                        |
| <b>a</b>                              | Total plan assets .....  | 7a 14,999,843                | 11,643,388             |
| <b>b</b>                              | Total plan liabilities .....   | 7b                           |                        |
| <b>c</b>                              | Net plan assets (subtract line 7b from line 7a) .....                                      | 7c 14,999,843                | 11,643,388             |
| <b>8</b>                              |  | <b>(a) Amount</b>            | <b>(b) Total</b>       |
| <b>a</b>                              | Contributions received or receivable from:   |                              |                        |
|                                       | (1) Employers .....  | 8a(1)                        |                        |
|                                       | (2) Participants.....  | 8a(2)                        |                        |
|                                       | (3) Others (including rollovers).....  | 8a(3)                        |                        |
| <b>b</b>                              | Other income (loss) .....  | 8b 456,340                   |                        |
| <b>c</b>                              | Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....                                 | 8c                           | 456,340                |
| <b>d</b>                              | Benefits paid (including direct rollovers and insurance premiums to provide benefits)..... | 8d 3,750,065                 |                        |
| <b>e</b>                              | Certain deemed and/or corrective distributions (see instructions) .                        | 8e                           |                        |
| <b>f</b>                              | Administrative service providers (salaries, fees, commissions).....                        | 8f                           |                        |
| <b>g</b>                              | Other expenses .....   | 8g 62,730                    |                        |
| <b>h</b>                              | Total expenses (add lines 8d, 8e, 8f, and 8g) .....  | 8h                           | 3,812,795              |
| <b>i</b>                              | Net income (loss) (subtract line 8h from line 8c) .....                                    | 8i                           | -3,356,455             |
| <b>j</b>                              | Transfers to (from) the plan (see instructions).....                                       | 8j                           |                        |

| <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:<br>1A 1I 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>                          |   | <b>Yes</b> | <b>No</b> | <b>Amount</b> |
| <b>a</b>                           | During the plan year:<br>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) ..... | 10a        | X         |               |
| <b>b</b>                           | Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....   | 10b        | X         |               |
| <b>c</b>                           | Was the plan covered by a fidelity bond? .....  | 10c        | X         | 600,000       |
| <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? .....  | 10d        | 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.) .....  | 10e        | X         |               |
| <b>f</b>                           | Has the plan failed to provide any benefit when due under the plan? .....   | 10f        | X         |               |
| <b>g</b>                           | Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) .....   | 10g        | X         |               |
| <b>h</b>                           | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....   | 10h        |           |               |
| <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 .....  | 10i        |           |               |

**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? (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.  Yes  No

**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**  0

**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 J501366a.