

<p style="text-align: center;">Form 5500</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p style="font-size: x-small;">This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; text-align: center;">2024</p> <hr/> <p style="text-align: center;">This Form is Open to Public Inspection</p>
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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 multiemployer plan a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan a DFE (specify) _____

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 If the plan is a collectively-bargained plan, check here.

D Check box if filing under: Form 5558 automatic extension the DFVC program

special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>GILTSPUR, INC. EMPLOYEES' PENSION PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>015</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>VIAD CORP</u> <u>VIAD CORP</u> <u>1401 17TH ST SUITE 1400</u> <u>DENVER, CO 80202</u></p>	<p>1c Effective date of plan <u>04/01/1977</u></p> <p>2b Employer Identification Number (EIN) <u>59-1008863</u></p> <p>2c Plan Sponsor's telephone number <u>602-207-4000</u></p> <p>2d Business code (see instructions) <u>551112</u></p>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2025	MICHAEL BOSCO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2025	MICHAEL BOSCO
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	488
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	12
	6a(2)	11
	6b	297
	6c	119
	6d	427
	6e	46
	6f	473
	6g(1)	0
6g(2)	0	
6h	0	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1A 1I

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

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

a Pension Schedules

- (1) **R** (Retirement Plan Information)
- (2) **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4) **DCG** (Individual Plan Information) – Number Attached _____
- (5) **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) **H** (Financial Information)
- (2) **I** (Financial Information – Small Plan)
- (3) **A** (Insurance Information) – Number Attached _____
- (4) **C** (Service Provider Information)
- (5) **D** (DFE/Participating Plan Information)
- (6) **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) Yes No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) Yes No

11c Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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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.

A Name of plan <u>GILTSPUR, INC. EMPLOYEES' PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>015</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>VIAD CORP</u>	D Employer Identification Number (EIN) <u>59-1008863</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information			
1 Enter the valuation date:	Month <u>01</u>	Day <u>01</u>	Year <u>2024</u>
2 Assets:			
a Market value	2a	<u>9370984</u>	
b Actuarial value	2b	<u>9933838</u>	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	<u>332</u>	<u>7634419</u>	<u>7634419</u>
b For terminated vested participants	<u>144</u>	<u>3331713</u>	<u>3331713</u>
c For active participants	<u>12</u>	<u>250673</u>	<u>250689</u>
d Total	<u>488</u>	<u>11216805</u>	<u>11216821</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>			
a Funding target disregarding prescribed at-risk assumptions	4a		
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	4b		
5 Effective interest rate	5	<u>5.11 %</u>	
6 Target normal cost			
a Present value of current plan year accruals	6a	<u>0</u>	
b Expected plan-related expenses	6b	<u>345000</u>	
c Target normal cost	6c	<u>345000</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.

SIGN HERE			
	Signature of actuary	<u>09/10/2025</u>	Date
	<u>DAVID M. KUHN</u>	<u>23-06086</u>	Most recent enrollment number
	<u>AON CONSULTING, INC.</u>	<u>303-639-4129</u>	Telephone number (including area code)
	<u>MSC# 17858 P.O. BOX 803507 DALLAS, TX 75380</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

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>7.75</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		1316
b(1)	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>5.07</u> %		67
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance		1383
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	88.56 %
15	Adjusted funding target attainment percentage	15	88.56 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	87.69 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls		18 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		
04/05/2024	143000	0					
07/05/2024	143000	0					
10/11/2024	143000	0					
01/13/2025	71000	0					
05/19/2025	1653000	0					
06/23/2025	80000	0					
Totals ▶			18(b)	2233000	18(c)	0	

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a	Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b	Contributions made to avoid restrictions adjusted to valuation date	19b	0
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	2103217

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
0	0	0	0

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

21 Discount rate:

a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	<input checked="" type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b

22 Weighted average retirement age **22** 62

23 Mortality table(s) (see instructions) 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 No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... Yes 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..... Yes No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment... Yes 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	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c)	31a	345000
b Excess assets, if applicable, but not greater than line 31a	31b	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	1282983	137554
b Waiver amortization installment.....	0	0

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	482554
	Carryover balance	Prefunding balance
35 Balances elected for use to offset funding requirement	0	0
36 Additional cash requirement (line 34 minus line 35)	36	482554
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	2103217

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	38a	1620663
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

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

A Name of plan GILTSPUR, INC. EMPLOYEES' PENSION PLAN	B Three-digit plan number (PN) ▶	015
C Plan sponsor's name as shown on line 2a of Form 5500 VIAD CORP	D Employer Identification Number (EIN) 59-1008863	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

QUASAR DISTRIBUTORS, LLC

39-1982827

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

U.S. BANCORP ASSET MANAGEMENT

41-2003732

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

U.S. BANCORP FUND SERVICES, LLC

39-1939072

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

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

AON CONSULTING, INC.

36-2235791

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	ACTUARY	59956	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

ATESSA BENEFITS

02-0429408

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 64	RECORDKEEPER	49095	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

DELOITTE & TOUCHE LLP

13-3891517

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	AUDITOR	46350	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

US BANK INSTITUTIONAL TRUST & CUST

31-0841368

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 28 65	TRUSTEE	35784	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

a Name: CHEUKMING KU	b EIN: 22-2232264
c Position: ENROLLED ACTUARY	
d Address: 17875 VON KARMAN AVENUE SUITE 300 IRVINE, CA 92614	e Telephone: 949-823-8548

Explanation: AS A RESULT OF AN INTERNAL CHANGE IN ASSIGNMENTS AT AON, THE ENROLLED ACTUARY HAS CHANGED.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan GILTSPUR, INC. EMPLOYEES' PENSION PLAN	B Three-digit plan number (PN) ▶ 015
C Plan sponsor's name as shown on line 2a of Form 5500 VIAD CORP	D Employer Identification Number (EIN) 59-1008863

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	21947	13224
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	254000	71000
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	9099885	9252922
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	9375832	9337146
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	9375832	9337146

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	500000	
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		500000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)	40596	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		40596
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	280518	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		280518
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		509051
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		1330165

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1025043	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1025043
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	105957	
(2) Contract administrator fees	2i(2)	49095	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	35784	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	152972	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		343808
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1368851

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-38686
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **DELOITTE & TOUCHE LLP**

(2) EIN: **13-3891517**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) This form is filed for a CCT, PSA, DCG or MTIA. (2) It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		15000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? Yes No
 If "Yes," enter the amount of any plan assets that reverted to the employer this year 0.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 4086074.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>GILTSPUR, INC. EMPLOYEES' PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>015</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>VIAD CORP</u>	D Employer Identification Number (EIN) <u>59-1008863</u>	

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): _____		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	0

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a	
b Enter the amount contributed by the employer to the plan for this plan year	6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c	

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? Yes No N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? Yes No N/A

Part III	Amendments
-----------------	-------------------

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

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? Yes No

11 a Does the ESOP hold any preferred stock? Yes No

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) Yes No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? Yes No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
 Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
 High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
 0-5 years 5-10 years 10-15 years 15 years or more

20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? Yes No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:
 Yes.
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
 No. Other. Provide explanation: _____

Part VII IRS Compliance Questions

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? Yes No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).
 Design-based safe harbor method
 "Prior year" ADP test
 "Current year" ADP test
 N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ___/___/____ (MM/DD/YYYY) and the Opinion Letter serial number _____.

GILTSPUR, INC. EMPLOYEES' PENSION PLAN

EIN: 59-1008863

Plan: 015

*Financial Statements as of and for the One
Month Ended December 31, 2024 (in
liquidation) and for the Eleven Months Ended
November 30, 2024 (ongoing) and as of and for
the Year Ended December 31, 2023 (ongoing),
Supplemental Schedules as of and for the Year
Ended December 31, 2024, and Independent
Auditor's Report*

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**GILTSPUR, INC. EMPLOYEES'
PENSION PLAN**

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NOTE: All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

INDEPENDENT AUDITOR'S REPORT

To the Trustees of
Giltspur, Inc. Employees' Pension Plan

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

We have performed audits of the financial statements of Giltspur, Inc. Employees' Pension Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 (in liquidation) and 2023 (ongoing), statements of changes in net assets available for benefits for the one month ended December 31, 2024 (in liquidation), the eleven months ended November 30, 2024 (ongoing) and the year ended December 31, 2023 (ongoing), and the related notes to the financial statements (collectively, the "financial statements").

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of and for the one month ended December 31, 2024 (in liquidation) and for the eleven months ended November 30, 2024 (ongoing) and as of and for the year ended December 31, 2023 (ongoing), stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

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

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

Emphasis of Matter- Plan Termination and Liquidation Basis of Accounting

As discussed in Note 1 to the financial statements, the Plan's Committee and Board of Directors authorized the termination of the Plan on November 18, 2024. In accordance with the accounting principles generally accepted in the United States of America, the Plan's financial statements as of, and for the one month ended, December 31, 2024 are presented using the liquidation basis of accounting. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

Our audits did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other Matter—Supplemental Schedules Required by ERISA

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

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

In our opinion:

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

Deloitte & Touche LLP

October 14, 2025

GILTSPUR, INC. EMPLOYEES' PENSION PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31, 2024	December 31, 2023
	(Liquidation)	(Ongoing)
ASSETS:		
Cash and cash equivalents	\$ 13,224	\$ 21,947
Investments – at fair value	9,252,922	9,099,885
<i>Receivables</i>		
Contributions receivable from Plan Sponsor	71,000	254,000
Accrued contributions receivable from Plan Sponsor to be earned in liquidation	1,733,000	—
Accrued interest, dividends, and net loss expected to be earned in liquidation	134,027	—
Total receivables	1,938,027	254,000
Total assets	11,204,173	9,375,832
LIABILITIES:		
Estimated benefit payments to participants upon liquidation	11,096,305	—
Accrued expenses expected to be incurred in liquidation	103,723	—
Total liabilities	11,200,028	—
NET ASSETS AVAILABLE FOR BENEFITS	\$ 4,145	\$ 9,375,832

Refer to Notes to Financial Statements.

GILTSPUR, INC. EMPLOYEES' PENSION PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	One Month Ended December 31, 2024	Eleven Months Ended November 30, 2024	Year Ended December 31, 2023
	(Liquidation)	(Ongoing)	
ADDITIONS:			
Net appreciation (depreciation) of investments	\$ (174,927)	\$ 724,575	\$ 430,077
Dividends	70,070	210,448	246,625
Plan Sponsor contributions	71,000	429,000	596,000
Total additions (deductions)	<u>(33,857)</u>	<u>1,364,023</u>	<u>1,272,702</u>
DEDUCTIONS:			
Benefits paid to participants	175,754	849,289	819,262
Administrative expenses	19,035	324,774	361,746
Total deductions	<u>194,789</u>	<u>1,174,063</u>	<u>1,181,008</u>
ADJUSTMENT TO LIQUIDATION BASIS			
Accrued Plan Sponsor contributions upon liquidation	1,733,000	—	—
Estimated loss on investments upon liquidation	(1,391)	—	—
Estimated payments to participants upon liquidation	(11,096,305)	—	—
Accrued interest and dividends	135,418	—	—
Accrued administrative expenses	(103,723)	—	—
Total adjustment to liquidation basis	<u>(9,333,001)</u>	<u>—</u>	<u>—</u>
NET CHANGE	(9,561,647)	189,960	91,694
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF PERIOD	\$ 9,565,792	9,375,832	7,736,516
PLAN TRANSFER FROM PROPHET FOODS COMPANY PENSION PLAN	—	—	1,547,622
NET ASSETS AVAILABLE FOR BENEFITS, END OF PERIOD	<u>\$ 4,145</u>	<u>\$ 9,565,792</u>	<u>\$ 9,375,832</u>

Refer to Notes to Financial Statements.

GILTSPUR, INC. EMPLOYEES' PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

Note 1. Description of the Plan

The following description of the Giltspur, Inc. Employees' Pension Plan (the "Plan" or the "Giltspur Plan") is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan is a defined benefit pension plan sponsored by Pursuit Attractions and Hospitality, Inc. (formerly known as Viad Corp, and referred to as "we," "us," "our," "the Company," and "Viad"). On November 30, 2022, the Giltspur, Inc. Employees' Pension Plan was amended and restated to merge the Prophet Foods Company Pension Plan (another pension plan that was sponsored by Viad) into the Giltspur Plan effective January 1, 2023. The Plan covers certain former employees of Giltspur, Inc. and, as of January 1, 2023, Restaura, Inc. (formerly Prophet Foods Company), who satisfied certain eligibility requirements. The Plan is closed to all new entrants and all benefit accruals are frozen. Accordingly, years of credited service no longer accrue. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Plan Termination

On November 18, 2024, the Plan Committee and the Company's Board of Directors approved the termination of the Plan and as a result, management determined liquidation is imminent. As a result, the Plan has changed its basis of accounting from the going-concern basis used in presenting the 2023 financial statements to the liquidation basis used in presenting the 2024 financial statements. See Note 7 – *Plan Termination*.

Pension Benefits

For the former employees of Giltspur, Inc., the Plan provides for normal retirement benefits upon reaching the age of 65 and has provisions for early retirement and death benefits. Benefits under the Plan are equal to 1% of average compensation plus 0.65% of average compensation divided by covered compensation, times years of benefit service (maximum of 35 years). The Plan limits compensation to \$3,334 per month. Participants with less than three years of service receive no benefit. Participants with three years of service vest 20% with an additional 20% vested for each year of service until seven years of service to achieve full vesting. Participants also become fully vested upon death or retirement (after the age of 65 or normal retirement age).

For the former employees of Restaura, Inc., employees may elect to receive pension benefits in the form of a joint and survivor annuity, a straight-life annuity, or a contingent annuitant option. Benefits are calculated based upon an employee's length of service and a fixed-dollar value pension rate per year of service. In addition to normal retirement benefits at the age of 65, under certain conditions, the Plan also provides for early retirement, disability, death, termination, and spousal benefits. Also, certain retirees under the Plan receive a stated amount for reimbursement of a portion of the cost of Medicare, which is funded by the related trust.

For all participants of the plan, beginning in 2008, the Pension Protection Act of 2006 ("PPA") required a new basis in determining lump-sum payments and gave plan sponsors the opportunity to replace the 30-year Treasury basis. In 2008, the new PPA basis was added as a fourth actuarial equivalence definition for determining the largest lump-sum amount in addition to the Plan's existing three actuarial equivalence definitions. Eligible Plan participants may receive the largest lump-sum amount as determined using the four definitions of actuarial equivalence as applicable. Additionally, a 75% Qualified Optional Survivor Annuity is offered to eligible participants in accordance with the requirements of the PPA. In compliance with the Worker, Retiree, and Employer Recovery Act of 2008, the Plan was amended to allow for non-spousal beneficiaries to roll over lump-sums to inherited Individual Retirement Accounts.

Plan Transfers

On January 1, 2023, the Prophet Foods Company Pension Plan's net assets available for benefits and accumulated benefit obligations transferred to the Plan was \$1,547,622 and \$1,291,856, respectively.

Plan Administration

The Plan is administered by a committee consisting of at least two persons (the "Plan Committee") appointed by our Chief Executive Officer. Plan-related expenses may be paid directly by the Plan or by the Company at its discretion as provided in the Plan document. For the years ended December 31, 2024 and 2023, the majority of Plan-related expenses were paid directly by the Plan, as allowed by the Plan document.

Note 2. Summary of Significant Accounting Policies

Basis of Accounting

In April 2013, Financial Accounting Standards Board issued Accounting Standards Update ("ASU") 2013-07. The ASU requires an entity to use the liquidation basis of accounting if liquidation is imminent. Liquidation will be considered "imminent" when (1) a liquidation plan has been approved by those with the authority to do so and the chance of the plan being blocked by other parties is remote or (2) a liquidation plan is imposed by other forces (e.g., involuntary bankruptcy). ASU 2013-07 is effective prospectively for interim or annual periods beginning on or after December 15, 2013.

The Plan adopted ASU 2013-07 upon the effective date of the termination as approved on November 18, 2024 and will apply the ASU using the practical expedient of November 30, 2024 as a convenience, for presentation of the financial statements and all periods subsequent to the termination date until liquidation of the Plan is complete. The adoption of the liquidation basis of accounting resulted in the accrual of certain liquidation assets and liabilities as of December 31, 2024. See below for additional information.

For the year ended December 31, 2023, the financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP") on the ongoing basis.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions, including the estimated termination liability, that affect the reported amounts of net assets available for benefits and changes therein, disclosure of contingent assets and liabilities and the actuarial present value of accumulated plan benefits and changes therein as of the date of the financial statements. Actual results could differ from those estimates.

Risks and Uncertainties

The Plan primarily utilizes equity and fixed income securities as investment instruments. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions. These assumptions include discount rates, inflation rates, and employee demographics. The assumptions used to represent our best estimates based on available information regarding historical experience and factors that might cause future expectations to differ. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

Asset Valuation and Income Recognition

The significant accounting policies related to assets held by the Plan include the following:

- The Plan’s investments held by U.S. Bank, N.A. (“U.S. Bank”) are stated at fair value as determined by quoted market prices or using the net asset value (“NAV”) as a practical expedient. The fair value of investments was determined under the liquidation basis of accounting as of December 31, 2024 and ongoing as of December 31, 2023.
- Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan’s gains and losses on investments bought and sold, as well as held during the year.
- Cash and cash equivalents represent highly liquid investments with remaining maturities when purchased of three months or less. Cash investments are stated at cost, which approximates fair value.
- Under the liquidation basis of accounting, estimated cash receivable prior to the Plan’s final liquidation, including the Plan Sponsor’s contributions and interest, dividends and net loss expected to be earned from investments during 2025 is accrued and recognized in the December 31, 2024 Statement of Net Assets Available for Benefits. The estimated 2025 Plan Sponsor contributions, interest, dividends and net loss expected to be earned from investments is accrued and recognized in the Adjustment to Liquidation Basis section of the Statements of Changes in Net Assets Available for Benefits for the one month ended December 31, 2024.

Liability Valuation, Expense Recognition, and Payments of Benefits

- Benefit payments to participants are recorded upon distribution under the going-concern basis of accounting.
- Under the liquidation basis of accounting, estimated cash payable prior to the Plan’s final liquidation, including estimated benefit payments to participants and administrative expenses, are accrued and recognized in the December 31, 2024 Statement of Net Assets Available for Benefits. The estimated 2025 benefit payments to participants and administrative expenses are accrued and recognized in the Adjustment to Liquidation Basis section of the Statements of Changes in Net Assets Available for Benefits for the one month ended December 31, 2024.

Exempt Party-in-Interest Transactions

Fees paid by the Plan to U.S. Bank for investment management services were \$35,784 for the year ended December 31, 2024 and \$37,040 for the year ended December 31, 2023. Transactions related to these investments qualified as exempt party-in-interest transactions.

Note 3. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic benefit payments, including lump-sum distributions, which are attributable under the Plan’s provisions to the service rendered by employees as of the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. The actuarial present value of accumulated plan benefits is determined by an independent actuary, Aon, and is based on applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

As described in Note 1, on November 18, 2024, termination of the Plan was approved. As a result, the Plan estimated present value of accumulated benefits in liquidation as of December 31, 2024 utilizing the costs to settle the total liability. These amounts were supported by market transactions with insurance companies and estimates of lump-sum payments.

	<u>January 1, 2024</u> <u>(Ongoing)</u>	<u>January 1, 2023</u> <u>(Ongoing)</u>
Vested benefits:		
Participants and/or beneficiaries currently receiving benefits	\$ 7,813,594	\$ 7,663,904
Other participants	3,701,251	3,853,714
Total vested benefits	11,514,845	11,517,618
Non-vested benefits	—	616
Actuarial present value of accumulated Plan benefits	<u>\$ 11,514,845</u>	<u>\$ 11,518,234</u>

Changes in the actuarial present value of the Plan's accumulated plan benefits are as follows:

Actuarial present value of accumulated Plan benefits at January 1, 2023 (ongoing)	\$ 11,518,234
Increase (decrease) during the year attributable to:	
Interest	570,134
Benefits accumulated and Plan experience	81,551
Benefits paid	(819,262)
Change in actuarial assumptions	164,188
Actuarial present value of accumulated plan benefits at January 1, 2024 (ongoing)	\$ 11,514,845
Increase (decrease) during the year attributable to:	
Interest	498,391
Benefits paid	(1,025,043)
Change in actuarial assumptions	108,112
Termination liability at December 31, 2024 (in liquidation)	\$ 11,096,305

Significant actuarial assumptions used in the valuations as of December 31, 2024, January 1, 2024, and January 1, 2023 were (a) life expectancy of participants (The PRI-2012 mortality table with improvement scale MP-2021), (b) retirement age (the assumed average retirement age was the earlier of age 62 with ten years of service or age 65), and (c) interest rates of 0.00%, 4.94% and 5.13% for December 31, 2024, January 1, 2024 and January 1, 2023, respectively. As of December 31, 2024, the Plan has been terminated and is in the process of being liquidated, which is expected to be completed in 2025.

Note 4. Information Certified by Trustee

The following is a summary of the information regarding the Plan as of and for the one month ended, December 31, 2024 (in liquidation), and for the eleven months ended November 30, 2024 (ongoing) and as of and for the year ended December 31, 2023 (ongoing), included in the Plan's financial statements and supplemental schedules that were prepared by or derived from information prepared by U.S. Bank, the trustee of the Plan, and furnished to the Plan administrator. The Plan administrator has obtained certifications from the trustee that such information is complete and accurate.

	2024 (Liquidation)	2023 (Ongoing)
Statements of Net Assets Available for Benefits		
Investments – at fair value:		
Held at U.S. Bank	\$ 9,252,922	\$ 9,099,885
	One Month Ended December 31, 2024 (Liquidation)	Eleven Months Ended November 30, 2024 (Ongoing)
	Year Ended December 31, 2023 (Ongoing)	

Statement of Changes in Net Assets Available for Benefits

Net appreciation (depreciation) in fair value of investments:			
U.S. Bank	\$ (174,927)	\$ 724,575	\$ 430,077
Dividends	70,070	210,448	246,625

Supplemental schedules - All investment balances and information included in the supplemental schedule of assets (held at end of year), and the schedule of reportable transactions.

Note 5- Fair Value Measurements - All investment balances and investment information included in Note 5- *Fair Value Measurements*, excluding the level of investments, the unfunded commitment, the redemption frequency, other redemption restrictions, and redemption notice period for assets valued at NAV.

An additional certification was provided from the Trustee to the Plan Sponsor around the investment loss expected in liquidation from January 1, 2025 through August 31, 2025 that is included in the statement of net assets as of December 31, 2024 (in liquidation) and statement of changes in net assets for one month ended December 31, 2024 (in liquidation). The investment net loss expected in liquidation totaled \$1,391, of which \$1,391 was certified.

Note 5. Fair Value Measurements

ASC 820, *Fair Value Measurements and Disclosures*, provides a framework for measuring fair value. Fair value of a financial instrument is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value, as follows:

- Level 1 – quoted prices in active markets for identical investments.
- Level 2 – observable inputs other than quoted prices included within Level 1 that are observable either directly or indirectly.
- Level 3 – unobservable inputs to the valuation methodology that are significant to the measurement of fair value.

Investments are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

Asset Valuation Techniques - Valuation methodologies maximize the use of quoted prices and other observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies used for assets measured at fair value:

- *Mutual Funds (Fixed Income and Equity)* - Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended and are registered with the Securities and Exchange Commission. These mutual funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

A summary of the Plan's investments at fair value as of December 31, 2024 (in liquidation) and 2023 (ongoing) were as follows:

Description	As of December 31, 2024 (Liquidation)	Fair Value Measurements at Reporting Date Using		
		Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Fixed investment income mutual funds	\$ 5,114,249	\$ 5,114,249	\$ —	\$ —
Equity mutual funds	3,327,031	3,327,031	—	—
Total investments measured at fair value	<u>\$ 8,441,280</u>	<u>\$ 8,441,280</u>	<u>\$ —</u>	<u>\$ —</u>
Investments measured at NAV ⁽¹⁾	811,642			
Total	<u>\$ 9,252,922</u>			

Description	As of December 31, 2023 (Ongoing)	Fair Value Measurements at Reporting Date Using		
		Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Fixed investment income mutual funds	\$ 5,205,211	\$ 5,205,211	\$ —	\$ —
Equity mutual funds	3,093,574	3,093,574	—	—
Total investments measured at fair value	<u>\$ 8,298,785</u>	<u>\$ 8,298,785</u>	<u>\$ —</u>	<u>\$ —</u>
Investments measured at NAV ⁽¹⁾	801,100			
Total	<u>\$ 9,099,885</u>			

⁽¹⁾ Investments that are measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The NAV amounts presented in the above tables are intended to permit reconciliation of the fair value hierarchy to the statements of net assets available for benefits.

The NAV of certain investments is based on the value of the underlying assets owned by each fund, less its liabilities, and then divided by the number of shares outstanding. The NAV's unit price is quoted on a private market that is not active; however, the unit price is based on underlying investments, which are traded on an active market.

Investments that estimated the fair value using the NAV per share as a practical expedient as of December 31, 2024 (in liquidation) and 2023 (ongoing) were as follows:

Investment	Fair Value as of December 31,			Redemption Frequency	Redemption Notice Period
	2024 (Liquidation)	2023 (Ongoing)	Unfunded Commitment		
First American Funds Prime Obligation Fund	\$ 811,642	\$ 801,100	\$ —	Daily	Daily

Note 6. Funding Policy

Contributions to provide benefits under the Plan are made solely by us, whose policy is to make cash contributions to the Plan in amounts as determined by the Plan's actuary. The significant actuarial assumptions used to calculate our contributions are presented in Note 3 - *Actuarial Present Value of Accumulated Plan Benefits*. We intend to contribute \$71,000 in 2025 for the 2024 Plan year, \$254,000 in 2024 for the 2023 Plan year, and \$157,000 in 2023 for the 2022 Plan year. The Company's contributions for 2023 and 2022 comply with the minimum funding requirements of ERISA. It is the responsibility of the Company to provide funding sufficient to cover the termination liability resulting from the Plan termination and its pending liquidation. A contribution receivable to be earned in liquidation of \$1,733,000 was recorded at December 31, 2024 to settle the estimated benefits of the Plan upon termination.

Note 7. Plan Termination

On November 18, 2024, the Plan Committee and the Company’s Board of Directors approved the termination of the Plan and as a result, management determined that liquidation of the plan was imminent. As discussed in Note – *Basis of Accounting*, the Plan has changed its basis of accounting from the going-concern basis used in presenting the 2023 financial statements to the liquidation basis used in presenting the 2024 financial statements. All Plan participants were 100% vested in benefits upon Plan termination. Upon Plan liquidation in 2025, the Plan assets will be used to pay Plan liabilities including lump sum benefit payments to participants, administrative expenses and to purchase a group insurance annuity contract. Participants whose lump sum value of benefits is \$7,000 or less will be paid a lump sum benefit payment. Participants who had previously started receiving benefit payments or whose lump sum value of benefits is more than \$7,000 will receive annuity payments from the insurance contract. Only after Plan liabilities have been satisfied, the remaining net assets revert to the Company in accordance with the Plan.

Under ERISA Title IV, certain Plan benefits are insured by the Pension Benefit Guaranty Corporation (“PBGC”) if the Plan terminates. After Plan assets are distributed to provide for all of participant benefits, either through the purchase of an annuity contract or in another form permitted by the Plan, the PBGC’s guarantee of participant benefits will end.

Note 8. Federal Income Tax Status

The IRS issued a determination letter on September 12, 2016 confirming that the Plan was designed in accordance with the applicable requirements of the Internal Revenue Code (“IRC”). The Company and Plan Committee believe the Plan is currently designed and operated in compliance with the applicable requirements of the IRC, and the Plan and related trust continue to be tax-exempt. Accordingly, no provision for income taxes has been included in the Plan’s financial statements. The IRS issued a determination letter on July 24, 2025 confirming that the termination of the Plan does not affect its qualification under the IRC.

Note 9. Form 5500 Reconciliation

The following is a reconciliation of net assets available for benefits as of December 31, 2024 per the financial statement to the Form 5500:

Net assets available for benefits in liquidation per the financial statements	\$ 4,145
Liquidation basis of accounting adjustments	9,333,001
Net assets available for benefits per Form 5500	<u>\$ 9,337,146</u>

Note 10. Subsequent Event

The Company evaluated subsequent events through October 14, 2025, the date that the financial statements were available to be issued.

In 2025, the Company entered into a contract with an insurance company to annuitize the benefits, after payments have been distributed to participants who elect lump sums, whereby the insurance company will be responsible for all accrued benefits of the Plan and the Plan will no longer have responsibility to pay benefits. The insurance annuity contract was purchased for \$10,473,714 and is reflected as a liability within the statement of net assets available for benefits as of December 31, 2024 (in liquidation).

Giltspur, Inc. Employees' Pension Plan
Employer ID 59-1008863, Plan 015
Supplemental Schedule of Assets (Held at End of Year)
Form 5500, Schedule H, Part IV, Line 4i
As of December 31, 2024

Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment	Cost	Current Value
Baird Short Term Bond Inst	Mutual Fund	\$ 1,998,524	\$ 2,041,465
Bbh Limited Duration Fund Class	Mutual Fund	1,990,904	2,047,745
Fidelity 500 Index Fund	Mutual Fund	1,238,499	1,937,232
Fidelity Short Term Bond Index Fund	Mutual Fund	994,152	1,025,039
First American Funds Prime Obligation Fund	Money Market	811,642	811,642
Fidelity Mid Cap Index Fund	Mutual Fund	341,144	460,451
Fidelity International Index Fund	Mutual Fund	345,319	467,419
Fidelity Small Cap Index Fund	Mutual Fund	148,985	185,111
Fidelity Emerging Markets Index Fund	Mutual Fund	271,789	276,818
Total Investments		<u>\$ 8,140,958</u>	<u>\$ 9,252,922</u>

See accompanying Independent Auditor's Report

Giltspur, Inc. Employees' Pension Plan
Employer ID 59-1008863, Plan 015
Schedule of Reportable Transactions
Form 5500, Schedule H, Part IV, Line 4j
For the Year Ended December 31, 2024

Identity of party involved	Description of asset	Purchase price	Selling price	Lease rental	Number of transactions	Expense incurred with transaction	Cost of asset	Current value of asset on transaction date	Net gain or (loss)
Single Transaction Exceeds 5% of Value									
Fidelity 500 Index Fund	Mutual Fund	\$482,220	—	—	1	—	\$482,220	\$482,220	—
Series of Transactions with Same Broker Exceeds 5% of Value									
None									
Series of Transactions in Same Security Exceeds 5% of Value									
Fidelity 500 Index Fund	Mutual Fund	\$482,220	\$231,711	—	4	—	\$627,766	\$713,931	\$86,165
First American Government Obligation Fund Class X	Money Market	\$1,435,425	\$1,424,882	—	151	—	\$2,860,307	\$2,860,307	—
Single Transaction with One Broker Exceeds 5% of Value									
None									

See accompanying Independent Auditor's Report

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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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.

A Name of plan GILTSPUR, INC. EMPLOYEES' PENSION PLAN	B Three-digit plan number (PN) ▶	015
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF VIAD CORP	D Employer Identification Number (EIN) 59-1008863	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>			
2 Assets:			
a Market value.....	2a		9,370,984
b Actuarial value.....	2b		9,933,838
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment.....	332	7,634,419	7,634,419
b For terminated vested participants.....	144	3,331,713	3,331,713
c For active participants.....	12	250,673	250,689
d Total.....	488	11,216,805	11,216,821
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>			
a Funding target disregarding prescribed at-risk assumptions.....		4a	
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.....		4b	
5 Effective interest rate.....		5	5.11%
6 Target normal cost			
a Present value of current plan year accruals.....		6a	0
b Expected plan-related expenses.....		6b	345,000
c Target normal cost.....		6c	345,000

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.

SIGN HERE	DAVID M. KUHN  <small>Signature of actuary</small>	<u>09/10/2025</u> <small>Date</small>
	DAVID M. KUHN <small>Type or print name of actuary</small>	<u>2306086</u> <small>Most recent enrollment number</small>
	ACN CONSULTING, INC. <small>Firm name</small>	<u>303-639-4129</u> <small>Telephone number (including area code)</small>
	MSC# 17858 P.O. BOX 803507 DALLAS TX 75380 <small>Address of the firm</small>	

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

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

21 Discount rate:

a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	<input checked="" type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code).....				21b

22 Weighted average retirement age **22** 62

23 Mortality table(s) (see instructions) 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 No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. Yes 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. Yes No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... Yes 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	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c).....	31a	345,000
b Excess assets, if applicable, but not greater than line 31a	31b	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	1,282,983	137,554
b Waiver amortization installment	0	0

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	482,554
	Carryover balance	Prefunding balance
35 Balances elected for use to offset funding requirement	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	482,554
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	2,103,217

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	38a	1,620,663
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

Schedule SB Attachment (Form 5500) —2024 Plan Year
Giltspur, Inc. Employees' Pension Plan
EIN: 59-1008863 PN: 015

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

All active participants are assumed to retire at age 62.

Schedule SB Attachment (Form 5500) –2024 Plan Year
Giltspur, Inc. Employees' Pension Plan
EIN: 59-1008863 PN: 015

Schedule SB, line 24 – Change in Actuarial Assumptions

The funding valuation reflects the following assumption changes:

- A change in the lump sum conversion interest rate from 100 basis points less than the target liability effective interest rate to 50 basis points less than the target liability effective interest rate.

Assumption Rationale

For each economic and demographic assumption that has a significant effect on the measurement, the information and analysis used to support the actuary's determination that the assumption is reasonable, and that led to any change in the assumptions as summarized above, are described in more detail in the annual documentation of actuarial assumptions for the year-end disclosure dated January 8, 2024.

Schedule SB Attachment (Form 5500) –2024 Plan Year
 Giltspur, Inc. Employees' Pension Plan
 EIN: 59-1008863 PN: 015

Schedule SB, line 26a – Schedule of Active Participant Data
 as of January 1, 2024

Number of Participants

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

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ASSET DETAIL

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ENDING ACCRUAL	YIELD ON MARKET
Cash And Equivalents						
Money Markets						
First Am Govt Ob Fd Cl X 31846V336 Asset Minor Code 1	811,642.110	811,642.11 1.0000	811,642.11	.00 .00	2,441.03	4.30
Total Money Markets	811,642.110	811,642.11	811,642.11	.00 .00	2,441.03	4.30
Cash						
Cash		10,782.64	10,782.64			
Total Cash	.000	10,782.64	10,782.64	.00 .00	.00	0.00
Total Cash And Equivalents	811,642.110	822,424.75	822,424.75	.00 .00	2,441.03	4.24
Mutual Funds						
Mutual Funds-Equity						
Fidelity International Index Fund 315911727 Asset Minor Code 98	9,832.124	467,419.17 47.5400	345,318.79	122,100.38 - 37,421.43	.00	3.27
Fidelity 500 Index Fund 315911750 Asset Minor Code 98	9,487.400	1,937,232.21 204.1900	1,238,498.70	698,733.51 255,967.51	.00	1.25
Fidelity Small Cap Index 316146182 Asset Minor Code 98	6,687.527	185,110.75 27.6800	148,984.90	36,125.85 2,230.72	.00	1.03

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ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ENDING ACCRUAL	YIELD ON MARKET
Fidelity Mid Cap Index Fund 316146265 Asset Minor Code 98	13,634.908	460,450.84 33.7700	341,143.98	119,306.86 20,953.16	.00	1.17
Fidelity Emerging Markets Index Fund 316146331 Asset Minor Code 98	26,464.428	276,817.92 10.4600	271,788.89	5,029.03 - 400.11	.00	2.70
Total Mutual Funds-Equity	66,106.387	3,327,030.89	2,345,735.26	981,295.63 241,329.85	.00	1.62
Mutual Funds-Fixed Income						
Bbh Limited Duration Fund Class 05528X851 Asset Minor Code 99	196,332.200	2,047,744.85 10.4300	1,990,903.88	56,840.97 29,651.98	.00	4.84
Baird Short Term Bond Inst 057071409 Asset Minor Code 99	215,799.739	2,041,465.53 9.4600	1,998,524.39	42,941.14 6,294.23	.00	4.33
Fidelity Short Term Bond Index 31635V273 Asset Minor Code 99	103,959.329	1,025,038.98 9.8600	994,152.49	30,886.49 9,581.43	.00	2.80
Total Mutual Funds-Fixed Income	516,091.268	5,114,249.36	4,983,580.76	130,668.60 45,527.64	.00	4.22
Total Mutual Funds	582,197.655	8,441,280.25	7,329,316.02	1,111,964.23 286,857.49	.00	3.20
Total Assets	1,393,839.765	9,263,705.00	8,151,740.77	1,111,964.23 286,857.49	2,441.03	3.29
Accrued Income	.000	2,441.03	2,441.03			



ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ENDING ACCRUAL	YIELD ON MARKET
Grand Total	1,393,839.765	9,266,146.03	8,154,181.80			

ASSET DETAIL MESSAGES

Time of trade execution and trading party (if not disclosed) will be provided upon request.

Publicly traded assets are valued in accordance with market quotations or valuation methodologies from financial industry services believed by us to be reliable. Assets that are not publicly traded may be reflected at values from other external sources. Assets for which a current value is not available may be reflected at a previous value or as not valued, at par value, or at a nominal value. Values shown do not necessarily reflect prices at which assets could be bought or sold. Values are updated based on internal policy and may be updated less frequently than statement generation.

For further information, please contact your account manager or relationship manager.

Yield on Market and Accrued Income are estimates provided for informational purposes only and should not be relied on for making investment, trading, or tax decisions. The estimates may not represent the actual value earned by your investments and they provide no guarantee of what your investments may earn in the future.

The asset categories used in this statement may be general in nature. For example, assets listed under the "Mutual Funds" category may include open-end investment companies registered under the Investment Company Act of 1940 (which are commonly known as "mutual funds") but may also include closed-end investment companies, unit investment trusts, common trust funds, collective trust funds or other investments that are registered with (or not subject to registration with) the Securities and Exchange Commission.

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FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
01/08/2024	B	3,564.000	1.0000		- 3,564	3,564	
01/12/2024	B	114,091.320	1.0000		- 114,091	114,091	
01/26/2024	B	2,586.250	1.0000		- 2,586	2,586	
01/30/2024	B	5,997.180	1.0000		- 5,997	5,997	
01/31/2024	B	91.320	1.0000		- 91	91	
02/01/2024	B	292.400	1.0000		- 292	292	
02/02/2024	B	14,234.020	1.0000		- 14,234	14,234	
02/08/2024	B	63.000	1.0000		- 63	63	
02/12/2024	B	82.360	1.0000		- 82	82	
02/28/2024	B	7,509.680	1.0000		- 7,510	7,510	
03/04/2024	B	12,733.050	1.0000		- 12,733	12,733	
03/07/2024	B	87.000	1.0000		- 87	87	
03/08/2024	B	228.500	1.0000		- 229	229	
03/12/2024	B	1,064.600	1.0000		- 1,065	1,065	
03/13/2024	B	5.000	1.0000		- 5	5	
03/15/2024	B	146.700	1.0000		- 147	147	
03/28/2024	B	7,775.800	1.0000		- 7,776	7,776	
04/02/2024	B	11,344.700	1.0000		- 11,345	11,345	
04/03/2024	B	71.430	1.0000		- 71	71	
04/05/2024	B	143,000.000	1.0000		- 143,000	143,000	
04/09/2024	B	4,493.070	1.0000		- 4,493	4,493	
04/16/2024	B	2,144.190	1.0000		- 2,144	2,144	

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FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
04/16/2024	B	111.880	1.0000		- 112	112	
04/19/2024	B	25.300	1.0000		- 25	25	
04/25/2024	B	82.360	1.0000		- 82	82	
04/29/2024	B	7,356.010	1.0000		- 7,356	7,356	
04/30/2024	B	369.000	1.0000		- 369	369	
05/02/2024	B	15,039.370	1.0000		- 15,039	15,039	
05/09/2024	B	88,424.700	1.0000		- 88,425	88,425	
05/21/2024	B	87.360	1.0000		- 87	87	
05/22/2024	B	5.000	1.0000		- 5	5	
05/23/2024	B	106.880	1.0000		- 107	107	
05/24/2024	B	202.740	1.0000		- 203	203	
06/04/2024	B	14,281.120	1.0000		- 14,281	14,281	
06/04/2024	B	289.920	1.0000		- 290	290	
06/12/2024	B	296.750	1.0000		- 297	297	
06/24/2024	B	202.740	1.0000		- 203	203	
06/25/2024	B	68,376.620	1.0000		- 68,377	68,377	
06/27/2024	B	7,718.470	1.0000		- 7,718	7,718	
06/28/2024	B	12.950	1.0000		- 13	13	
07/02/2024	B	13,582.840	1.0000		- 13,583	13,583	
07/05/2024	B	143,000.000	1.0000		- 143,000	143,000	
07/09/2024	B	75.910	1.0000		- 76	76	
07/19/2024	B	111.390	1.0000		- 111	111	

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FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
07/23/2024	B	84.020	1.0000		- 84	84	
07/24/2024	B	40.190	1.0000		- 40	40	
07/29/2024	B	8,026.250	1.0000		- 8,026	8,026	
07/30/2024	B	1.220	1.0000		- 1	1	
07/31/2024	B	313.760	1.0000		- 314	314	
08/01/2024	B	431.070	1.0000		- 431	431	
08/02/2024	B	15,243.000	1.0000		- 15,243	15,243	
08/07/2024	B	308.940	1.0000		- 309	309	
08/08/2024	B	125.380	1.0000		- 125	125	
08/28/2024	B	7,839.480	1.0000		- 7,839	7,839	
08/29/2024	B	1.440	1.0000		- 1	1	
09/04/2024	B	13,982.750	1.0000		- 13,983	13,983	
09/06/2024	B	140,000.000	1.0000		- 140,000	140,000	
09/10/2024	B	411.040	1.0000		- 411	411	
09/24/2024	B	71,581.240	1.0000		- 71,581	71,581	
09/26/2024	B	4,782.460	1.0000		- 4,782	4,782	
09/26/2024	B	145.970	1.0000		- 146	146	
09/27/2024	B	1.280	1.0000		- 1	1	
09/30/2024	B	22.690	1.0000		- 23	23	
10/02/2024	B	13,999.540	1.0000		- 14,000	14,000	
10/07/2024	B	6,482.210	1.0000		- 6,482	6,482	
10/11/2024	B	143,000.000	1.0000		- 143,000	143,000	

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DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
10/17/2024	B	113.200	1.0000		- 113	113	
10/25/2024	B	559.700	1.0000		- 560	560	
10/29/2024	B	8,111.720	1.0000		- 8,112	8,112	
10/30/2024	B	163.820	1.0000		- 164	164	
10/31/2024	B	298.390	1.0000		- 298	298	
11/04/2024	B	13,813.430	1.0000		- 13,813	13,813	
11/07/2024	B	920.920	1.0000		- 921	921	
11/26/2024	B	43.050	1.0000		- 43	43	
11/27/2024	B	1.160	1.0000		- 1	1	
11/29/2024	B	138.330	1.0000		- 138	138	
12/03/2024	B	20,975.930	1.0000		- 20,976	20,976	
12/17/2024	B	7,321.410	1.0000		- 7,321	7,321	
12/20/2024	B	7,669.920	1.0000		- 7,670	7,670	
12/23/2024	B	7,300.060	1.0000		- 7,300	7,300	
12/24/2024	B	227,688.550	1.0000		- 227,689	227,689	
12/30/2024	B	2.080	1.0000		- 2	2	
12/31/2024	B	8,847.740	1.0000		- 8,848	8,848	
12/31/2024	B	125.380	1.0000		- 125	125	
Total For Buys				0	1,435,425	1,435,425	0
01/02/2024	S	- 59,956.860	1.0000		59,957	59,957	
01/03/2024	S	- 5,600.130	1.0000		5,600	5,600	

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FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
01/05/2024	S	- 349.870	1.0000		350	350	
01/18/2024	S	- 2,212.480	1.0000		2,212	2,212	
01/24/2024	S	- 3,444.330	1.0000		3,444	3,444	
01/29/2024	S	- 2,914.310	1.0000		2,914	2,914	
02/01/2024	S	- 68,900.460	1.0000		68,900	68,900	
02/08/2024	S	- 63.000	1.0000		63	63	
02/12/2024	S	- 82.360	1.0000		82	82	
02/16/2024	S	- 373.020	1.0000		373	373	
02/20/2024	S	- 126.000	1.0000		126	126	
02/20/2024	S	- 6,819.000	1.0000		6,819	6,819	
02/26/2024	S	- 2,906.940	1.0000		2,907	2,907	
03/01/2024	S	- 74,305.090	1.0000		74,305	74,305	
03/07/2024	S	- 87.000	1.0000		87	87	
03/26/2024	S	- 2,946.750	1.0000		2,947	2,947	
04/01/2024	S	- 73,704.530	1.0000		73,705	73,705	
04/03/2024	S	- 71.430	1.0000		71	71	
04/04/2024	S	- 19,795.000	1.0000		19,795	19,795	
04/08/2024	S	- 172.380	1.0000		172	172	
04/09/2024	S	- 10,913.000	1.0000		10,913	10,913	
04/10/2024	S	- 87.000	1.0000		87	87	
04/26/2024	S	- 2,950.020	1.0000		2,950	2,950	
05/01/2024	S	- 74,821.150	1.0000		74,821	74,821	

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FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
05/06/2024	S	- 11,700.000	1.0000		11,700	11,700	
05/17/2024	S	- 824.440	1.0000		824	824	
05/24/2024	S	- 202.740	1.0000		203	203	
05/28/2024	S	- 2,947.770	1.0000		2,948	2,948	
05/30/2024	S	- 11,866.300	1.0000		11,866	11,866	
06/03/2024	S	- 67,105.560	1.0000		67,106	67,106	
06/06/2024	S	- 433.330	1.0000		433	433	
06/07/2024	S	- 786.780	1.0000		787	787	
06/17/2024	S	- 256.010	1.0000		256	256	
06/24/2024	S	- 202.740	1.0000		203	203	
06/26/2024	S	- 2,954.430	1.0000		2,954	2,954	
06/26/2024	S	- 3,150.000	1.0000		3,150	3,150	
07/01/2024	S	- 75,228.990	1.0000		75,229	75,229	
07/01/2024	S	- 690.150	1.0000		690	690	
07/09/2024	S	- 53,122.930	1.0000		53,123	53,123	
07/10/2024	S	- 439.120	1.0000		439	439	
07/10/2024	S	- 2,975.000	1.0000		2,975	2,975	
07/12/2024	S	- 56.800	1.0000		57	57	
07/23/2024	S	- 593.500	1.0000		594	594	
07/26/2024	S	- 2,961.430	1.0000		2,961	2,961	
08/01/2024	S	- 76,806.010	1.0000		76,806	76,806	
08/08/2024	S	- 125.380	1.0000		125	125	

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GILTSPUR, INC. EMP'EE'S PENSION UMA
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 Period from January 1, 2024 to December 31, 2024

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
08/19/2024	S	- 1,611.400	1.0000		1,611	1,611	
08/22/2024	S	- 4,982.960	1.0000		4,983	4,983	
08/23/2024	S	- 28,641.800	1.0000		28,642	28,642	
08/26/2024	S	- 2,999.420	1.0000		2,999	2,999	
09/03/2024	S	- 76,404.830	1.0000		76,405	76,405	
09/12/2024	S	- 65,179.300	1.0000		65,179	65,179	
10/01/2024	S	- 75,847.820	1.0000		75,848	75,848	
10/15/2024	S	- 145,280.000	1.0000		145,280	145,280	
10/16/2024	S	- 74,069.870	1.0000		74,070	74,070	
10/28/2024	S	- 2,993.490	1.0000		2,993	2,993	
10/30/2024	S	- 163.820	1.0000		164	164	
11/01/2024	S	- 75,960.180	1.0000		75,960	75,960	
11/06/2024	S	- 615.200	1.0000		615	615	
11/14/2024	S	- 7,863.000	1.0000		7,863	7,863	
11/26/2024	S	- 3,018.480	1.0000		3,018	3,018	
12/02/2024	S	- 76,180.900	1.0000		76,181	76,181	
12/03/2024	S	- 12,293.430	1.0000		12,293	12,293	
12/06/2024	S	- 3,463.710	1.0000		3,464	3,464	
12/16/2024	S	- 35,218.720	1.0000		35,219	35,219	
12/26/2024	S	- 3,065.720	1.0000		3,066	3,066	
Total For Sells				0	1,424,882	1,424,882	0

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GILTSPUR, INC. EMP'EE'S PENSION UMA
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 Period from January 1, 2024 to December 31, 2024

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
BEGINNING MARKET VALUE					9,121,831.81		
COMPARATIVE VALUE (5%)					456,091.59		
CATEGORY 1 - SINGLE TRANSACTION EXCEEDS 5% OF VALUE							
Issue: 315911750 - Fidelity 500 Index Fund							
06/24/2024	B	2,541.613	189.7300		- 482,220 *	482,220	
CATEGORY 2 - SERIES OF TRANSACTIONS WITH SAME BROKER EXCEEDS 5% OF VALUE							
NO TRANSACTIONS QUALIFIED FOR THIS SECTION							
CATEGORY 3 - SERIES OF TRANSACTIONS IN SAME SECURITY EXCEEDS 5% OF VALUE							
Issue: 315911750 - Fidelity 500 Index Fund							
06/24/2024	B	2,541.613	189.7300		- 482,220 *	482,220	
Total For Buys				0	482,220	482,220	0
05/08/2024	S	- 428.611	180.2400		77,253	47,574	29,679
09/23/2024	S	- 141.000	199.1700		28,083	18,406	9,677
12/23/2024	S	- 609.505	207.3400		126,375	79,566	46,809
Total For Sells				0	231,711	145,546	86,165
Total Fidelity 500 Index Fund				0	713,931	627,766	86,165
Issue: 31846V336 - First Am Govt Ob Fd Cl X							
01/03/2024	B	13,144.650	1.0000		- 13,145	13,145	

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GILTSPUR, INC. EMP'EE'S PENSION UMA
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Period from January 1, 2024 to December 31, 2024

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
Total First Am Govt Ob Fd Cl X				0	2,860,307	2,860,307	0
GRAND TOTAL				0	3,574,238	3,488,073	86,165

CATEGORY 4 - SINGLE TRANSACTION WITH ONE BROKER EXCEEDS 5% OF VALUE
NO TRANSACTIONS QUALIFIED FOR THIS SECTION

Schedule SB Attachment (Form 5500) –2024 Plan Year
Giltspur, Inc. Employees' Pension Plan
EIN: 59-1008863 PN: 015

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

For ERISA Requirements

Interest Rates for Minimum Funding and Maximum Tax Purposes

Based on corporate bond yield curve as defined in IRC §430(h)(2)(D) for January 2024, which reflects the average yields for the month of December 2023 (“full yield curve”), with the sample rates as follows:

Duration 0.5–5.46%
Duration 5.5–4.81%
Duration 10.5–5.13%
Duration 15.5–5.24%
Duration 20.5–5.22%
Duration 25.5–5.18%
Duration 30.5–5.17%

Optional Payment Form (Giltspur)

Election Percentage

100% lump sum for retirement eligible participants
100% life annuity for all other participants

Conversion Interest Rate

50 basis points less than the target liability effective interest rate

Conversion Mortality

1994 GAR as described in Revenue Ruling 2001-62

Retirement Age

Active Participants

Earlier of age 62 with 10 years of service or age 65

Terminated Vested Participants

Age 62

Mortality Rates

Healthy

2024 generational mortality tables for annuitants and non-annuitants per §1.430(h)(3)-1(b)

Disabled (Prophet Foods)

Revenue Ruling 96-7 mortality table for disability before January 1, 1995

Withdrawal Rates (Giltspur)

See Table 1

Disability Rates

None

Schedule SB Attachment (Form 5500) –2024 Plan Year
Giltspur, Inc. Employees' Pension Plan
EIN: 59-1008863 PN: 015

Decrement Timing	Middle of year decrements (except that retirement is assumed to occur at the beginning of the year for ages where the assumed retirement rate is 100%)
Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of \$275,000.
Valuation of Plan Assets	Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value
Expected Return on Assets	
2022 Plan Year	3.75%, but not greater than 3rd segment rate for minimum funding purposes
2023 Plan Year	5.55%, but not greater than 3rd segment rate for minimum funding purposes
2024 Plan Year	5.55%, but not greater than 3rd segment rate for minimum funding purposes
Trust Expenses Included in Target Normal Cost	Expenses are assumed to be equal to the prior year's actual administrative expenses paid from the trust (without PBGC premiums), plus the expected PBGC premiums for the current year rounded to the nearest \$5,000.
Actuarial Method	Standard unit credit cost method
Valuation Date	January 1, 2024

Schedule SB Attachment (Form 5500) —2024 Plan Year
 Giltspur, Inc. Employees' Pension Plan
 EIN: 59-1008863 PN: 015

Actuarial Assumptions and Methods

Table 1

Withdrawal Rates

Age	Rate	Age	Rate
15	5.270%	45	3.210%
16	5.270%	46	2.872%
17	5.270%	47	2.534%
18	5.270%	48	2.196%
19	5.270%	49	1.858%
20	5.270%	50	1.520%
21	5.270%	51	1.282%
22	5.270%	52	1.044%
23	5.270%	53	0.806%
24	5.270%	54	0.568%
25	5.270%	55	0.330%
26	5.182%	56	0.264%
27	5.094%	57	0.298%
28	5.006%	58	0.132%
29	4.918%	59	0.066%
30	4.830%	60+	0.000%
31	4.758%		
32	4.686%		
33	4.614%		
34	4.542%		
35	4.470%		
36	4.344%		
37	4.218%		
38	4.092%		
39	3.966%		
40	3.840%		
41	3.714%		
42	3.588%		
43	3.462%		
44	3.336%		

Schedule SB Attachment (Form 5500) —2024 Plan Year
Giltspur, Inc. Employees' Pension Plan
EIN: 59-1008863 PN: 015

Schedule SB, Part V — Summary of Plan Provisions

Plan Provisions: Giltspur, Inc. Employees' Pension Plan

Effective Date	Established April 1, 1977, as restated and effective January 1, 2023.														
Eligibility	Each employee becomes a participant on the first of the month coinciding with or next following the attainment of age 21 and one year of service.														
Normal Retirement															
Eligibility	Age 65.														
Benefit	Accrued benefit frozen as of September 15, 1996.														
Early Retirement															
Eligibility	Age 55 and 10 years of vesting service.														
Benefit	The early retirement benefit equals the accrued benefit as of the date of retirement reduced 6 $\frac{2}{3}$ % per year for the first five years and 3 $\frac{1}{3}$ % per year for the next five years by which benefit commencement precedes age 65.														
Vesting Provisions															
Eligibility	A participant who terminates is entitled to a vested benefit subject to the following vesting schedule:														
	<table><thead><tr><th>Years of Service</th><th>Vesting</th></tr></thead><tbody><tr><td><3</td><td>0%</td></tr><tr><td>3</td><td>20%</td></tr><tr><td>4</td><td>40%</td></tr><tr><td>5</td><td>60%</td></tr><tr><td>6</td><td>80%</td></tr><tr><td>7+</td><td>100%</td></tr></tbody></table>	Years of Service	Vesting	<3	0%	3	20%	4	40%	5	60%	6	80%	7+	100%
Years of Service	Vesting														
<3	0%														
3	20%														
4	40%														
5	60%														
6	80%														
7+	100%														
Benefit	The vested benefit is equal to the normal retirement benefit accrued as of the date of termination reduced as for early retirement for commencement prior to age 65.														

Schedule SB Attachment (Form 5500) –2024 Plan Year
Giltspur, Inc. Employees' Pension Plan
EIN: 59-1008863 PN: 015

Preretirement Surviving Spouse Benefit

Eligibility	The spouse of a vested participant who dies prior to benefit commencement is eligible to receive a preretirement surviving spouse's benefit.
Benefit	The preretirement surviving spouse's benefit equals 50% of the participant's accrued benefit as of the date of death payable on the date the participant would have been eligible for early retirement and further reduced to reflect the 50% joint and survivor form of payment and early retirement reductions.

Normal Form of Payment

Married Participants	50% joint and survivor annuity.
Unmarried Participants	Single life annuity.

Unreduced Form of Payment

Single life annuity.

Optional Forms of Payment

Retirement Eligible	Lump sum distribution, single life annuity, 50% or 75% joint and survivor annuity, and 10-year certain and life annuity.
Nonretirement Eligible	Single life annuity, 50% or 75% joint and survivor annuity, and 10-year certain and life annuity.

Definition

Year of Service	One year of cumulative service is credited for every plan year in which 1,000 hours of service are completed.
Year of Benefit Accrual Service	One-Twelfth (1/12) of a year of service is credited for each calendar month in which the employee completes at least 83 hours of service. Neither service prior to April 1, 1977 nor service after September 15, 1996 is recognized.

Schedule SB Attachment (Form 5500) —2024 Plan Year
Giltspur, Inc. Employees' Pension Plan
EIN: 59-1008863 PN: 015

Plan Provisions: Prophet Foods Company Pension Plan

Effective Date

Established October 1, 1971 as restated and effective December 31, 2009.

Effective January 1, 2002, the Greyhound Food Management, Inc. Pension Plan merged with and into the Prophet Foods Company Pension Plan. All provisions of the Greyhound Food Management, Inc. Pension Plan became an appendix to the Prophet Foods Plan.

Effective January 1, 2023, the plan was merged into the Giltspur, Inc. Employees' Pension Plan. All provisions of the Prophet Foods Company Pension Plan became an appendix to the Giltspur plan.

Participation

Prophet Foods Company

An employee is eligible to participate in the plan upon date of hire. However, no employees shall become participants in the plan after December 31, 1986.

Greyhound Food Management, Inc.

An employee is eligible to participate in the plan upon date of hire.

Normal Retirement

Eligibility

Age 65.

Benefit

Prophet Foods Company

Benefits no longer accrue under the plan. The monthly normal retirement benefit is equal to the basic retirement benefit of \$9.00 times credited service.

Greyhound Food Management, Inc.

Benefits no longer accrue. The normal retirement benefit is equal to the monthly benefit unit effective at the earlier of termination or the time when accruals were frozen times credited service.

Early Retirement

Eligibility

Age 60 with 10 years of continuous service.

Benefit

The accrued normal retirement benefit reduced by 5/9 of 1% for each month benefit commencement precedes age 65.

Schedule SB Attachment (Form 5500) —2024 Plan Year
Giltspur, Inc. Employees' Pension Plan
EIN: 59-1008863 PN: 015

Disability Retirement

Eligibility	Totally and permanently disabled with at least 10 years of continuous service.
Benefit	The accrued normal retirement benefit as of the date of disability. The benefit is payable when eligible for Social Security disability benefits.

Termination Benefit

Eligibility	Five years of continuous service.
Benefit	The accrued normal retirement benefit as of date of termination and payable at age 65. Payments may begin as early as age 60 with the benefit reduced as under the early retirement provision.

Preretirement Death Benefit

Eligibility	Vested participants not in pay status on their date of death.
Benefit	The eligible spouse will receive the benefit payable as if the deceased participant separated from service on the date of death (if not yet separated) and elected to receive his benefit under the 50% contingent annuitant option commencing at the earliest date possible.

Unreduced Form of Payment

Life annuity.

Normal Form of Payment

50% contingent annuitant option (with eligible spouse).
Life annuity (without eligible spouse).

Optional Form of Payment

75% contingent annuitant option.

Schedule SB Attachment (Form 5500) —2024 Plan Year
 Giltspur, Inc. Employees' Pension Plan
 EIN: 59-1008863 PN: 015

Definitions

Prophet Foods Company

Credited Service

Sum of past and future credited service, defined as follows:

Past Service:

Service prior to January 1, 1972, computed to the nearest 1/10 of a year, based on the total continuous service held with the company as of December 31, 1971.

Future Service:

Service after December 31, 1971, but prior to January 1, 1981, is earned based on prior service Schedules A and B from the plan document.

An employee shall earn credited future service for hours worked after December 31, 1980, based on the following Schedule C.

Schedule C

Hours of Service	Years of Credited Service
1,500 and over	1.0
1,446–1,499	0.9
1,276–1,445	0.8
1,106–1,275	0.7
936–1,105	0.6
766–935	0.5
596–765	0.4
426–595	0.3
256–425	0.2
86–255	0.1
Less than 86	0.0

Credited service does not accrue after December 31, 1986.

Schedule SB Attachment (Form 5500) —2024 Plan Year
 Giltspur, Inc. Employees' Pension Plan
 EIN: 59-1008863 PN: 015

Continuous Service

Service from date of hire for each computation period based upon hours of service or actual hours worked based on the following (whichever is more favorable):

Hours of Service	Years of Continuous Service
1,000 or more	1.0
Less than 1,000	0.0

Hours of Service	Years of Continuous Service
936–1,000	0.6
766–935	0.5
596–765	0.4
501–595	0.3
Less than 501	0.0

Vesting Service

Continuous service accrued under the plan.

Greyhound Food Management, Inc.

Credited Service

Sum of past and future credited service, defined as follows:

Past Service:

Service prior to the employee's included unit's effective date is based on service held with the company.

Future Service:

Service after the included unit's effective date is based on the following schedule:

Hours of Service	Years of Credited Service
1,711 and over	1.0
1,531–1,710	0.9
1,351–1,530	0.8
1,171–1,350	0.7
991–1,170	0.6
811–990	0.5
631–810	0.4
451–630	0.3
271–450	0.2
91–270	0.1
Less than 91	0.0

Schedule SB Attachment (Form 5500) —2024 Plan Year
Giltspur, Inc. Employees' Pension Plan
EIN: 59-1008863 PN: 015

Continuous Service

Years for which employee receives compensation. Must work at least 501 hours per year.

Vesting Service

Continuous service.

Plan Changes Since the Prior Year

The funding valuation does not reflect any plan changes.

Schedule SB Attachment (Form 5500) —2024 Plan Year
Giltspur, Inc. Employees' Pension Plan
EIN: 59-1008863 PN: 015

**Other Information to Fully and Fairly Disclose the Actuarial Position of
the Plan**

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

Complete all entries in accordance with the instructions to the Form 5500.

Part I Annual Report Identification Information

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan: GILTSPUR, INC. EMPLOYEES' PENSION PLAN
1b Three-digit plan number (PN): 015
1c Effective date of plan: 04/01/1977
2a Plan sponsor's name (employer, if for a single-employer plan): VIAD CORP
2b Employer Identification Number (EIN): 59-1008863
2c Plan Sponsor's telephone number: (602) 207-4000
2d Business code (see instructions): 551112

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

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

Table with 4 columns: SIGN HERE, Signature, Date, Name. Rows for plan administrator, employer/plan sponsor, and DFE.

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

Form 5500 (2024) v. 240311

**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 _____ and ending _____

▶ **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.

A Name of plan	B Three-digit plan number (PN) ▶	
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF	D Employer Identification Number (EIN)	
E Type of plan: <input type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B		
F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500		

Part I Basic Information

1	Enter the valuation date: Month _____ Day _____ Year _____		
2	Assets:		
	a Market value	2a	
	b Actuarial value	2b	
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment		(3) Total Funding Target
	b For terminated vested participants		
	c For active participants		
	d Total		
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	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	4b	
5	Effective interest rate	5	%
6	Target normal cost		
	a Present value of current plan year accruals	6a	
	b Expected plan-related expenses	6b	
	c Target normal cost	6c	

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.

SIGN HERE		
	Signature of actuary	Date
	Type or print name of actuary	Most recent enrollment number
	Firm name	Telephone number (including area code)
	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

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

**Schedule SB (Form 5500) 2024
v. 240311**

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

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

Part IV	Contributions and Liquidity Shortfalls					
18	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
	Totals ▶			18(b)		18(c)

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
	a Contributions allocated toward unpaid minimum required contributions from prior years	19a
	b Contributions made to avoid restrictions adjusted to valuation date	19b
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c
20	Quarterly contributions and liquidity shortfalls:	
	a Did the plan have a "funding shortfall" for the prior year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	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
	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

21 Discount rate:

a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b

22 Weighted average retirement age **22**

23 Mortality table(s) (see instructions) 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 No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... Yes 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..... Yes No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment... Yes 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
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
	Carryover balance	Prefunding balance
35 Balances elected for use to offset funding requirement		

36 Additional cash requirement (line 34 minus line 35) **36**

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) **37**

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)		38a
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....		38b

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) **39**

40 Unpaid minimum required contributions for all years **40**

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

**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 _____ and ending _____

▶ **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.

A Name of plan	B Three-digit plan number (PN) ▶	
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF	D Employer Identification Number (EIN)	
E Type of plan: <input type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B		
F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500		

Part I Basic Information

1	Enter the valuation date: Month _____ Day _____ Year _____			
2	Assets:			
	a Market value	2a		
	b Actuarial value	2b		
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
	a For retired participants and beneficiaries receiving payment			
	b For terminated vested participants			
	c For active participants			
	d Total			
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>			
	a Funding target disregarding prescribed at-risk assumptions	4a		
	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	4b		
5	Effective interest rate	5		%
6	Target normal cost			
	a Present value of current plan year accruals	6a		
	b Expected plan-related expenses	6b		
	c Target normal cost	6c		

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.

SIGN HERE		
	Signature of actuary	Date
	Type or print name of actuary	Most recent enrollment number
	Firm name	Telephone number (including area code)
	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

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

**Schedule SB (Form 5500) 2024
v. 240311**

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

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

Part IV Contributions and Liquidity Shortfalls					
18 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
Totals ▶			18(b)		18(c)

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years	19a	
	b Contributions made to avoid restrictions adjusted to valuation date	19b	
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	
20	Quarterly contributions and liquidity shortfalls:		
	a Did the plan have a "funding shortfall" for the prior year?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
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b Applicable month (enter code) **21b**

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	Carryover balance	Prefunding balance	
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