

<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: 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>▶ 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; font-weight: bold;">2023</p> <hr/> <p style="font-weight: bold;">This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information
 For calendar plan year 2023 or fiscal plan year beginning 12/31/2023 and ending 12/30/2024

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>PENSION PLAN FOR EMPLOYEES OF MOTION PICTURE ASSOCIATION, INC.</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>001</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>MOTION PICTURE ASSOCIATION, INC.</u></p> <p><u>15301 VENTURA BLVD., BUILDING E</u> <u>SHERMAN OAKS, CA 91403</u></p>	<p>1c Effective date of plan <u>12/31/1963</u></p> <p>2b Employer Identification Number (EIN) <u>13-1068220</u></p> <p>2c Plan Sponsor's telephone number <u>818-995-6600</u></p> <p>2d Business code (see instructions) <u>711300</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.	10/15/2025	PATRICK WOLF
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <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	184
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)	20
	6a(2)	7
	6b	65
	6c	55
	6d	127
	6e	6
	6f	133
	6g(1)	
6g(2)		
6h		
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 checked="" type="checkbox"/> Insurance	(1) <input checked="" 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 type="checkbox"/> Trust	(3) <input 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	b General Schedules
(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input checked="" type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input checked="" type="checkbox"/> A (Insurance Information) – Number Attached <u>1</u>
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

**SCHEDULE A
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2023

This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning **12/31/2023** and ending **12/30/2024**

A Name of plan
PENSION PLAN FOR EMPLOYEES OF MOTION PICTURE ASSOCIATION, INC.

B Three-digit plan number (PN) ▶ **001**

C Plan sponsor's name as shown on line 2a of Form 5500
MOTION PICTURE ASSOCIATION, INC.

D Employer Identification Number (EIN)
13-1068220

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
MASSMUTUAL LIFE INSURANCE CO.

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
04-1590850	65935	748593-D1	1	12/31/2023	12/30/2024

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information
 Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	-51
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	23859663

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year.....	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) individual policies (2) group deferred annuity
 (3) other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) deposit administration (2) immediate participation guarantee
 (3) guaranteed investment (4) other ▶ GROUP ANNUITY CONTRACT

b Balance at the end of the previous year **7b** 2468359

c Additions: (1) Contributions deposited during the year	7c(1)	0	
(2) Dividends and credits	7c(2)	1576	
(3) Interest credited during the year	7c(3)	18703	
(4) Transferred from separate account.....	7c(4)	569391	
(5) Other (specify below)	7c(5)		

(6) Total additions..... **7c(6)** 589670

d Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 3058029

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	3057344	
(2) Administration charge made by carrier	7e(2)	736	
(3) Transferred to separate account.....	7e(3)		
(4) Other (specify below)	7e(4)		

(5) Total deductions..... **7e(5)** 3058080

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** -51

Part III Welfare Benefit Contract Information
 If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

- 8** Benefit and contract type (check all applicable boxes)
- | | | | |
|--|--|---|--|
| a <input type="checkbox"/> Health (other than dental or vision) | b <input type="checkbox"/> Dental | c <input type="checkbox"/> Vision | d <input type="checkbox"/> Life insurance |
| e <input type="checkbox"/> Temporary disability (accident and sickness) | f <input type="checkbox"/> Long-term disability | g <input type="checkbox"/> Supplemental unemployment | h <input type="checkbox"/> Prescription drug |
| i <input type="checkbox"/> Stop loss (large deductible) | j <input type="checkbox"/> HMO contract | k <input type="checkbox"/> PPO contract | l <input type="checkbox"/> Indemnity contract |
| m <input type="checkbox"/> Other (specify) ▶ | | | |

9 Experience-rated contracts:

a Premiums: (1) Amount received		9a(1)	
(2) Increase (decrease) in amount due but unpaid.....		9a(2)	
(3) Increase (decrease) in unearned premium reserve		9a(3)	
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....		9b(1)	
(2) Increase (decrease) in claim reserves		9b(2)	
(3) Incurred claims (add (1) and (2)).....		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention	9c(1)(H)		0
(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	
10 Nonexperience-rated contracts:			
a Total premiums or subscription charges paid to carrier		10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount		10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A?..... Yes No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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> 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 12/31/2023 and ending 12/30/2024

▶ **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>PENSION PLAN FOR EMPLOYEES OF MOTION PICTURE ASSOCIATION, INC.</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>MOTION PICTURE ASSOCIATION, INC.</u>	D Employer Identification Number (EIN) <u>13-1068220</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>12</u> Day <u>31</u> Year <u>2023</u>		
2	Assets:		
	a Market value	2a	<u>30123966</u>
	b Actuarial value	2b	<u>31147881</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>87</u>	<u>16274665</u>
	b For terminated vested participants	<u>108</u>	<u>7663733</u>
	c For active participants	<u>20</u>	<u>4955379</u>
	d Total	<u>215</u>	<u>28893777</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)		
	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>5.17 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>0</u>
	b Expected plan-related expenses	6b	<u>300000</u>
	c Target normal cost	6c	<u>300000</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>09/30/2025</u>	Date
	<u>MARISA CIANCI</u>	<u>23-08307</u>	Most recent enrollment number
	<u>MILLIMAN, INC.</u>	<u>562-661-8984</u>	Telephone number (including area code)
	<u>19200 VON KARMAN AVE SUITE 950 IRVINE, CA 92612-8553</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)	19974	1347062
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)	19974	1347062
10	Interest on line 9 using prior year's actual return of <u>16.23</u> %	3242	218628
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		1191631
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>5.34</u> %		63633
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		1255264
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)	23216	1565690

Part III Funding Percentages			
14	Funding target attainment percentage	14	102.30 %
15	Adjusted funding target attainment percentage	15	107.15 %
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	96.01 %
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		
01/19/2024	100000	0					
			Totals ▶	18(b)	100000	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 99739	
20	Quarterly contributions and liquidity shortfalls:		
a	Did the plan have a "funding shortfall" for the prior year?	<input checked="" 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 checked="" 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
0	0	0	0

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

21 Discount rate:

a Segment rates:	1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 %	<input type="checkbox"/> N/A, full yield curve used
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b Applicable month (enter code)..... **21b** 0

22 Weighted average retirement age **22** 65

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	300000
b Excess assets, if applicable, but not greater than line 31a	31b	300000

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
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	
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34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)..... **34** 0

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35)..... **36** 0

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)..... **37** 99739

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

a Total (excess, if any, of line 37 over line 36)	38a	99739
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
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40 Unpaid minimum required contributions for all years

	40	0
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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> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning **12/31/2023** and ending **12/30/2024**

A Name of plan PENSION PLAN FOR EMPLOYEES OF MOTION PICTURE ASSOCIATION, INC.	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 MOTION PICTURE ASSOCIATION, INC.	D Employer Identification Number (EIN) 13-1068220	

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

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

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

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)

EMPOWER ANNUITY INS. CO. OF AMERICA

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
64	RECORDKEEPER	12500	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:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 <hr/> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 12/31/2023 and ending 12/30/2024

A Name of plan <u>PENSION PLAN FOR EMPLOYEES OF MOTION PICTURE ASSOCIATION, INC.</u>	B Three-digit plan number (PN)	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>MOTION PICTURE ASSOCIATION, INC.</u>	D Employer Identification Number (EIN) <u>13-1068220</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: MFS VALUE R3

b Name of sponsor of entity listed in (a): MFS

c EIN-PN <u>90-0342299-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO DEVELOPING MARKETS Y

b Name of sponsor of entity listed in (a): INVESCO

c EIN-PN <u>90-0342299-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO INCOME INSTL

b Name of sponsor of entity listed in (a): PIMCO

c EIN-PN <u>90-0779283-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: VICTORY SYCAMORE SMALL CO OPP A

b Name of sponsor of entity listed in (a): VICTORY CAPITAL

c EIN-PN <u>90-0342299-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO LONT-TERM CREDIT BOND INSTL

b Name of sponsor of entity listed in (a): PIMCO

c EIN-PN <u>90-0779283-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>8756520</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: AB GLOBAL BOND ADVISOR

b Name of sponsor of entity listed in (a): ALLIANCEBERNSTEIN

c EIN-PN <u>90-0779283-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: LONG DURATION BOND (EMPOWER)

b Name of sponsor of entity listed in (a): MASS MUTUAL FUNDS

c EIN-PN <u>90-0342299-215</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE NEW HORIZONS

b Name of sponsor of entity listed in (a): T. ROWER PRICE

c EIN-PN 04-1590850-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: CLEARBRIDGE INTERNATIONAL GROWTH F1

b Name of sponsor of entity listed in (a): FRANKLIN TEMPLETON INVESTMENTS

c EIN-PN 04-1590850-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: JPMORGAN LARGE CAP GROWTH R4

b Name of sponsor of entity listed in (a): JPMORGAN

c EIN-PN 90-0779283-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO LONG DUR TOTAL RETURN INSTL

b Name of sponsor of entity listed in (a): PIMCO

c EIN-PN 90-0779283-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	4907408
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a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS EUROPACIFIC GR R4

b Name of sponsor of entity listed in (a): AMERICAN FUNDS

c EIN-PN 04-1590850-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: PGIM TOTAL RETURN BOND Z

b Name of sponsor of entity listed in (a): PGIM INVESTMENTS

c EIN-PN 90-0779283-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: MASSMUTUAL HIGH YIELD SVC

b Name of sponsor of entity listed in (a): MASSMUTUAL

c EIN-PN 04-1590850-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

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b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

SCHEDULE H (Form 5500) <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.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning **12/31/2023** and ending **12/30/2024**

A Name of plan PENSION PLAN FOR EMPLOYEES OF MOTION PICTURE ASSOCIATION, INC.	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 MOTION PICTURE ASSOCIATION, INC.	D Employer Identification Number (EIN) 13-1068220	

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(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)	27655607	23859664
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	2468359	-51
(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	30123966	23859613
Liabilities			
g Benefit claims payable	1g	0	0
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	30123966	23859613

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)	100000	
(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)		100000
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)	18703	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		18703
(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)		
(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)		0
(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)		2116563
(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)		
c Other income.....	2c		1576
d Total income. Add all income amounts in column (b) and enter total.....	2d		2236842

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	6333729	
(2) To insurance carriers for the provision of benefits.....	2e(2)	2154966	
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		8488695
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)		
(2) Contract administrator fees.....	2i(2)	12500	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees.....	2i(5)		
(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)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		12500
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		8501195

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-6264353
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: **BDO USA, P.C.**

(2) EIN: **13-5381590**

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		500000
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.)			
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 547600.

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> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 12/31/2023 and ending 12/30/2024

A Name of plan <u>PENSION PLAN FOR EMPLOYEES OF MOTION PICTURE ASSOCIATION, INC.</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MOTION PICTURE ASSOCIATION, INC.</u>	D Employer Identification Number (EIN) <u>13-1068220</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	<u>0</u>
---	----------	----------

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

EIN(s): 04-1590850 36-2723087

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	<u>49</u>
--	----------	-----------

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 03 / 30 / 2018 (MM/DD/YYYY) and the Opinion Letter serial number J501167A.

Pension Plan for Employees of Motion Picture Association, Inc.

**Financial Statements
and ERISA-Required Supplemental Schedules
Years Ended December 30, 2024 (In Liquidation)
and 2023 (Ongoing)**

The report accompanying these financial statements was issued by BDO USA, P.C., a Virginia professional corporation, and the U.S. member of BDO International Limited, a UK company limited by guarantee.



**Pension Plan for Employees of
Motion Picture Association, Inc.**

Financial Statements and ERISA-Required Supplemental Schedules
Years Ended December 30, 2024 (In Liquidation) and 2023 (Ongoing)

Pension Plan for Employees of Motion Picture Association, Inc.

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Note: Other schedules required by section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.



Independent Auditor's Report

The Plan Administrator
Pension Plan for Employees of Motion Picture Association, Inc.
Sherman Oaks, California

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

We have performed audits of the financial statements of Pension Plan for Employees of Motion Picture Association, Inc. (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). The financial statements comprise the statements of net assets available for benefits as of December 30, 2024 (In liquidation) and 2023 (Ongoing), and the related statements of changes in net assets available for benefits for the years ended December 30, 2024 (In liquidation) and December 30, 2023 (Ongoing), and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA Section 103(a)(3)(C) audit). 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 (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from a qualified institution as of December 30, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

- 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 (GAAP); and
- The certified investment information in the accompanying financial statements agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified 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 Use of Liquidation Basis of Accounting

As further discussed in Note 1 to the financial statements, on May 9, 2024 the Board of Directors approved a plan to terminate the Plan effective August 1, 2024. As a result, Plan management has determined liquidation is imminent. In accordance with GAAP, the Plan has changed its basis of accounting from the ongoing basis of accounting used in presenting the 2023 financial statements to the liquidation basis of accounting used in presenting the 2024 financial statements. 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 GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Management is responsible for maintaining a current plan instrument, including all plan amendments. Management is also responsible for 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.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the 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 GAAP.

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

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

Other Matter – Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year) as of December 30, 2024 (In liquidation) and Schedule H (Form 5500), Line 4j - Schedule of Reportable Transactions of the year ended December 30, 2024 (In liquidation), are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived



from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the 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 DOL'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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The certified investment information in the supplemental schedules agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

BDO USA, P.C.

October 15, 2025

Financial Statements

Pension Plan for Employees of Motion Picture Association, Inc.

Statements of Net Assets Available for Benefits

<i>December 30,</i>	2024 (In Liquidation)	2023 (Ongoing)
Assets		
Investments, at fair value	\$ 23,862,240	\$ 30,123,966
Receivables:		
Accrued interest expected to be earned in liquidation	72,420	-
Employer contributions receivable expected in liquidation	28,250	-
Total Assets	23,962,910	30,123,966
Liabilities		
Accrued expenses expected to be incurred in liquidation	642	-
Net Assets Available for Benefits	\$ 23,962,268	\$ 30,123,966

See accompanying notes to financial statements.

Pension Plan for Employees of Motion Picture Association, Inc.

Statements of Changes in Net Assets Available for Benefits

<i>Year ended December 30,</i>	2024 (In Liquidation)	2023 (Ongoing)
Additions		
Investment income:		
Net appreciation in fair value of investments	\$ 1,782,109	\$ 4,090,130
Interest and dividend income	357,360	81,398
Total Investment Income	2,139,469	4,171,528
Employer contributions	100,000	1,055,691
Total Additions	2,239,469	5,227,219
Deductions		
Benefits paid to participants	6,333,729	1,784,829
Purchases of annuity contracts	2,154,966	-
Administrative expenses	12,500	12,500
Total Deductions	8,501,195	1,797,329
Net Increase (Decrease)	(6,261,726)	3,429,890
Adjustment to Liquidation Basis	100,028	-
Net Assets Available for Benefits, beginning of year	30,123,966	26,694,076
Net Assets Available for Benefits, end of year	\$ 23,962,268	\$ 30,123,966

See accompanying notes to financial statements.

Pension Plan for Employees of Motion Picture Association, Inc.

Notes to Financial Statements

1. Description of the Plan

The following description of the Pension Plan for Employees of Motion Picture Association, Inc. (the Plan) is provided for general information purposes only. Participants should refer to the comprehensive plan document for a more complete description of the Plan's provisions.

General

The Plan is a noncontributory defined benefit pension plan and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan year begins on December 31 and ends on the following December 30. Employees of the Motion Picture Association, Inc. (the Association, the Company, or the Employer), who is the sponsor of the Plan, are automatically enrolled in the Plan on the December 31 following the date that they are at least 20½ years old. The Plan was initially established effective December 31, 1963, as a contributory defined benefit pension plan (former Plan).

The plan was amended effective December 30, 2006, to freeze further accruals under the plan and to 100% vest the benefits for Active participants in the plan as of September 8, 2006. No person employed by the Employer on or after December 30, 2006 shall become a Participant in the Plan.

On May 09, 2024, the Retirement Committee passed a resolution to terminate the Plan. Effective July 31, 2024, the Plan was amended to freeze the Plan in preparation for termination. In August 2024, the Plan adopted an amendment to terminate the plan effective August 01, 2024 and liquidate the Plan.

In connection with the termination of the Plan, Plan management approved a Plan of termination, including the establishment of a lump sum payment window where an eligible participant could elect to receive a distribution of their benefit as a single sum. On July 17, 2024 the Plan purchased an annuity contract totaling \$2,154,966 from Empower Annuity Insurance Company to provide benefits to retirees currently receiving payments and invested in General Investment Account. Effective August 01, 2024 the payment liability for these participants was transferred to Empower Annuity Insurance Company.

Administration of the Plan

The Plan's assets are held and invested under a group annuity contract issued by Massachusetts Mutual Life Insurance Company (MassMutual). On December 31, 2020, Empower Retirement (Empower) acquired the retirement business of MassMutual and became the sole administrator of MassMutual. The Plan utilizes an insurance product issued by MassMutual, and as such the certification is provided on behalf of MassMutual under a power of attorney granted to Empower Annuity Insurance Company of America (EAIC), an affiliate of Empower.

The Plan Committee determines the appropriateness of the Plan's investment offerings and monitors investment performance. The Association appointed its Senior Vice President of Finance as the Plan administrator. The Plan administrator has the responsibility for the day-to-day administration of the Plan.

Pension Plan for Employees of Motion Picture Association, Inc.

Notes to Financial Statements

Funding Policy

The benefits provided by this Plan are funded by contributions made by the Association necessary to fund the normal cost and 30-year amortization of prior service costs and, prior to December 31, 1984, by the Plan participants. Such contributions are invested by the Association as described in Notes 4 and 6; however, the Association may at any time adopt another method of funding such benefits. The Company met the minimum funding requirements for ERISA.

Death and Disability Benefits

If a participant dies before retirement and was eligible for a vested benefit, a death benefit equal to 100% of the amount that would have been payable to the participant under an actuarially equivalent joint and survivor annuity beginning on the day the participant would have been first eligible to retire would be paid to the participant's surviving spouse. If a participant dies after retirement, no death benefit, except unreturned participant contributions, is payable except for that which is provided by the annuity form elected.

Pension Benefits

The Plan generally provides for normal retirement benefits beginning at normal retirement age (65) equal to 1.5% of average annual earnings times the number of years of credited service (which is the sum of the years in which the employee has been credited with at least 1,000 hours of service) not in excess of 35 years.

The Plan permits early retirement at age 60. The amounts of such early retirement benefits are the benefits accrued to such date, actuarially reduced for early retirement. If participants terminate after rendering at least five years of service, they will retain the right to the portion of their accrued benefit that is vested.

Participant contributions that were made to the former contributory plan, including interest, are 100% vested. At retirement, such accumulated funds are distributed in a lump sum or used to increase the participant's monthly pension benefits.

Participants may elect to receive benefits in any of several forms of payment, such as life annuity, lump sum payment, joint and survivor annuity, and equal installments over a number of years.

Vesting

Effective September 8, 2006, the participants became 100% vested in their benefit.

2. Summary of Accounting Policies

Basis of Accounting

The accompanying 2023 financial statements of the Plan are prepared on the accrual basis of accounting.

The 2024 financial statements have been prepared under the liquidation basis. This basis was adopted when liquidation was deemed imminent in accordance with Accounting Standards Update (ASU) 2013-07, *Liquidation Basis of Accounting*. Plan management determined that liquidation was

Pension Plan for Employees of Motion Picture Association, Inc.

Notes to Financial Statements

imminent upon adoption of the resolution to terminate the Plan on May 09, 2024. Under the liquidation basis of accounting, assets are measured at their net realizable value, estimated by fair value reduced by surrender charges, penalties and redemption charges, and disposal expenses, to reflect the estimated amount of cash expected to be collected in settling or disposing of the assets during the liquidation process. Liabilities are measured using the accrual basis of accounting, including any expected costs of the disposal of assets and other costs expected to be incurred during the liquidation process.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein; disclosure of contingent assets and liabilities; and the actuarial present value of accumulated plan benefits at the date of the financial statements, and changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) in the fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

The Plan's expenses are paid either by the Plan or the Company, as provided by the plan document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statement of changes in net assets available for benefits. In addition, certain investment related expenses are included in net appreciation (depreciation) of fair value of investments presented in the accompanying statement of changes in net assets available for benefits.

3. Certified Investment Information

Certain information related to investments disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments held at December 30, 2024 and 2023, and net appreciation (depreciation) in fair value of investments and interest and dividend income for the years ended December 30, 2024 and 2023, was obtained by management and agreed to or derived from information certified as complete and accurate by Empower Annuity Insurance Company of America, a qualified institution.

Pension Plan for Employees of Motion Picture Association, Inc.

Notes to Financial Statements

4. Fair Value Measurements

Accounting Standards Codification (ASC) 820, *Fair Value Measurement*, provides for a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under ASC 820 are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in inactive markets.
- Inputs other than quoted prices that are observable for the asset or liability.
- Inputs that are derived principally from, or corroborated by, observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

There have been no changes in the methodologies used at December 30, 2024 or 2023. The following is a description of the valuation methodologies used for assets measured at fair value:

Pooled Separate Investment Accounts (PSAs) - PSAs are valued at the NAV of units held. The NAV is based on the fair value of the underlying pool of securities held by the PSA less its liabilities. The fair value of the underlying investments is determined using market quotations or prices obtained from independent pricing sources that may employ various pricing methods to value the investments, including matrix pricing, which is then adjusted to apply the expense factor disclosed in the annuity contract.

Investment Contract with Insurance Company - Valued at fair value by discounting the related cash flow based on current yields of similar instruments with comparable duration.

The preceding methods described may produce a fair value calculation which may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Pension Plan for Employees of Motion Picture Association, Inc.

Notes to Financial Statements

The following tables set forth by level, within the fair value hierarchy, the Plan's investments measured at fair value on a recurring basis:

December 30, 2024 (In Liquidation)

	Level 1	Level 2	Level 3	Total
Pooled separate accounts	\$ -	\$ 23,859,630	\$ -	\$ 23,859,630
Investment contract with insurance company	-	2,610	-	2,610
Total Investments, at fair value	\$ -	\$ 23,862,240	\$ -	\$ 23,862,240

December 30, 2023 (Ongoing)

	Level 1	Level 2	Level 3	Total
Pooled separate accounts	\$ -	\$ 27,655,607	\$ -	\$ 27,655,607
Investment contract with insurance company	-	2,468,359	-	2,468,359
Total Investments, at fair value	\$ -	\$ 30,123,966	\$ -	\$ 30,123,966

5. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump sum distributions that are attributable under the Plan's provisions to the service employees have rendered. 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. Benefits under the plan are accumulated based on employees' compensation during each year of credited service. The accumulated plan benefits for active employees will equal the accumulation, with interest, of the annual benefit accruals up until the date the benefit accruals were frozen. Benefits payable under all circumstances—retirement, death, disability, and termination of employment—are included, to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided via annuity contracts excluded from plan assets are excluded from accumulated plan benefits. In a terminating plan, assumptions for the present value of accumulated plan benefits should generally consider the possibility of additional potential costs of annuitizing participants, were participants to elect so.

The actuarial present value of accumulated plan benefits is determined by an independent actuary and is that amount that results from 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.

Pension Plan for Employees of Motion Picture Association, Inc.

Notes to Financial Statements

The significant actuarial assumptions used in the valuations as of December 31, 2023 (Ongoing) were as follows:

Assumption

Mortality table	Pri-2012 Separate Annuitant and Non-Annuitant Mortality Tables, projected with Scale MP-2021, for males and females
Investment return	6.30% compounded annually
Retirement age	65 and 5 years of participating service
Plan expenses	Actual prior year administrative expenses

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. As described in Note 1, the decision to terminate the Plan was made after the December 31, 2023 valuation date. Different actuarial assumptions and other factors, such as amendments, are applicable in the December 31, 2024 actuarial present value of accumulated Plan benefits. The computations of the actuarial present value of accumulated plan benefits were made as of December 31, 2023. Had the valuations been performed as of December 31, 2024, there would be no material differences.

Changes in actuarial assumptions from prior valuation that are considered in the actuarial present value of accumulated plan benefits as of December 31, 2024 would be as follows:

Investment Return - 5.54% per year.

Insurer Load - An 6.81% increase load is assumed on the liability to account for anticipated insurer pricing

A summary of the actuarial present value of accumulated plan benefits is shown below:

<i>December 31,</i>	2024 (In Liquidation)	2023 (Ongoing)
Actuarial Present Value of Accumulated Plan Benefits		
Vested benefits:		
Participants currently receiving payments	\$ 16,034,815	\$ 14,778,133
Terminated vested participants	5,348,407	6,760,174
Other participants	780,410	4,462,631
Total Vested Benefit	22,163,632	26,000,938
Total Actuarial Present Value of Accumulated Plan Benefits	\$ 22,163,632	\$ 26,000,938

Pension Plan for Employees of Motion Picture Association, Inc.

Notes to Financial Statements

The change in the actuarial present value of accumulated plan benefits is as follows:

<i>Year ended December 31,</i>	2024 (In Liquidation)	2023 (Ongoing)
Actuarial Present Value of Accumulated Plan Benefits, beginning of year	\$ 26,000,938	\$ 25,454,366
Increase (decrease) during the year attributable to:		
Reduction in discount period	1,374,749	1,650,120
Actuarial gain	(358,727)	(287,908)
Annuity purchase premium	(2,154,966)	-
Change in assumptions	3,635,367	862,981
Benefits paid	(6,333,729)	(1,678,621)
Net (Decrease) Increase	(3,837,306)	546,572
Actuarial Present Value of Accumulated Plan Benefits, end of year	\$ 22,163,632	\$ 26,000,938

During 2025 there was an Annuity purchase contract of \$21,554,900 and through July 31, 2025 the present value of accumulated plan benefits became \$0.

6. Investment Contract with Insurance Company

The investment contract with insurance company is governed by a contract between the Association and MassMutual. Under the terms of this contract, assets contributed are assigned to the immediate participation guarantee group annuity account of MassMutual, which is comprised mainly of fixed income type securities. The Plan's interest in the immediate participation guarantee group annuity account is credited with an investment return based on the actual rates earned by MassMutual.

The average yield on the contract was 1.73% and 2.73% for the years ended December 30, 2024, and 2023, respectively. Any benefit payments are made directly from the account to retirees and are charged to the Plan's interest in the immediate participation guarantee group annuity account.

7. Related Party and Party-in-Interest Transactions

Certain Plan investments are funds and accounts that are management by the Mass Mutual and Empower, or their subsidiaries and affiliates. As described in Note 1, the Plan paid certain expenses related to Plan operations and investment activity to various services providers. These transactions are party-in-interest transactions, which are exempt from prohibited transaction rules under ERISA.

8. Risks and Uncertainties

The Plan holds various investment securities. Investment securities, in general, are exposed to various risks, such as interest rate risk, credit risk, and overall market volatility. 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.

Pension Plan for Employees of Motion Picture Association, Inc.

Notes to Financial Statements

As of December 30, 2024 and 2023, there were three and two investments held that individually accounted for more than 10% of total investments, respectively. See the supplemental Schedule of Assets (Held at End of Year) for a complete listing of investments held at December 30, 2024.

Plan contributions are made, and the actuarial present value of accumulated plan benefits are reported, based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. 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.

9. Plan Termination

The Plan has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. On May 09, 2024, as described in Note 1, the Plan resolved to terminate the Plan effective August 01, 2024. Participants became 100% vested in their accounts as of the termination date. Upon termination, the net assets of the Plan will be allocated to Plan participants and beneficiaries in accordance with the terms and provisions of the Plan in accordance with applicable provisions set forth in ERISA. Upon distribution of Plan assets either by the purchase of an irrevocable commitment from an insurer to provide an annuity or by a lump-sum payment, the PBGC's guarantee with respect to participant benefits ends.

10. Tax Status

The Internal Revenue Service (IRS) has determined and informed the Plan by a letter October 2, 2020 that the Plan and related trust were designed in accordance with the applicable regulations of the IRC. Plan management believes that the Plan and the related trust is currently designed and operated in compliance with the applicable requirements of the IRC and continues to be tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

11. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

<i>December 30,</i>	2024	2023
Net Assets Available for Benefits , per financial statements	\$ 23,962,268	\$ 30,123,966
Less: Interest variance	(2,627)	-
Less: Accrued interest expected to be earned in liquidation	(72,420)	-
Less: Employer contributions receivable expected in liquidation	(28,250)	-
Add: Accrued expenses expected to be incurred in liquidation	642	-
Net Assets Available for Benefits , per Form 5500	\$ 23,859,613	\$ 30,123,966

Pension Plan for Employees of Motion Picture Association, Inc.

Notes to Financial Statements

The following is a reconciliation of the change in net assets per the financial statements to the Form 5500:

<i>Year ended December 30,</i>	2024	2023
Net Increase (Decrease) in Net Assets Available for		
Benefits, per financial statements	\$ (6,261,726)	\$ 3,429,890
Add: employer contribution receivable prior year	-	200,000
Change in other assets	-	106,208
Change in benefits payable	-	1,767
Less: Change in interest	(2,627)	-
Net Income (Loss), per Form 5500	\$ (6,264,353)	\$ 3,737,865

12. Subsequent Events

The Plan has evaluated subsequent events through October 15, 2025, the date the financial statements were available to be issued.

On January 21, 2025, the Plan consummated a plan settlement transaction with Principal Life Insurance Company wherein plan assets amounting to \$21,554,900 were used to purchase a group annuity contract involving all but four remaining participants in the plan. There were four missing participants who could not be located after an exhaustive search, whose corresponding plan liabilities of \$363,911 were transferred to the PBGC in April 2025. These transactions relieved the Plan of responsibility for the pension benefit obligation and consequently transferred the obligation and payment responsibility to the insurance company and PBGC receiving the funds.

The liquidation process was completed during 2025 and all the plan assets were distributed.

ERISA-Required Supplemental Schedules

Pension Plan for Employees of Motion Picture Association, Inc.

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)
 EIN: 13-1068220 Plan Number: 001

December 31, 2024

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party		Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
Unallocated Contract				
*	MassMutual Life Insurance Co.	General Investment Account	\$ 2,610	\$ 2,610
Pooled Separate Accounts				
*	MassMutual Life Insurance Co.	Mass Mutual US Govt Mny Mkt R5	274,560	297,460
*	MassMutual Life Insurance Co.	PIMCO Long Duration Total Return Instl	4,757,545	4,907,408
*	MassMutual Life Insurance Co.	PIMCO Long-Term Credit Bond Instl	8,382,394	8,756,520
*	MassMutual Life Insurance Co.	PIMCO Moderate Duration Instl	9,805,581	9,898,242
Total Pooled Separate Accounts			23,220,080	23,859,630
Total Investments, per Form 5500			\$ 23,222,690	\$ 23,862,240

* A party-in-interest, as defined by ERISA.

Pension Plan for Employees of Motion Picture Association, Inc.

Schedule H (Form 5500), Line 4j - Schedule of Reportable Transactions

EIN: 13-1068220

Plan Number: 001

Year ended December 31, 2024

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)
Category (i) - Single Transaction								
* MassMutual Life Insurance Co.	American Funds Europacific Growth R4	\$ -	\$ 1,810,922	\$ -	\$ -	\$ 40,424	\$ 1,810,922	\$ 1,770,498
* MassMutual Life Insurance Co.	ClearBridge International Growth FI	-	1,718,713	-	-	40,185	1,718,713	1,678,528
* MassMutual Life Insurance Co.	Invesco Developing Markets Y	-	1,653,716	-	-	40,292	1,653,716	1,613,424
* MassMutual Life Insurance Co.	T. Rowe Price New Horizons	-	1,613,440	-	-	167,767	1,613,440	1,445,673
* MassMutual Life Insurance Co.	Victory Sycamore Small Company Opp A	-	1,524,726	-	-	115,215	1,524,726	1,409,511
* MassMutual Life Insurance Co.	JPMorgan Large Cap Growth R4	-	5,640,076	-	-	3,957,128	5,640,076	1,682,948
* MassMutual Life Insurance Co.	MFS Value R3	-	4,107,506	-	-	352,628	4,107,506	3,754,878
* MassMutual Life Insurance Co.	PIMCO Long Duration Total Return Instl	5,855,186	-	-	-	5,855,186	5,855,186	-
* MassMutual Life Insurance Co.	PIMCO Long-Term Credit Bond Instl	10,316,281	-	-	-	10,316,281	10,316,281	-
* MassMutual Life Insurance Co.	PIMCO Moderate Duration Instl	12,046,370	-	-	-	12,046,370	12,046,370	-
* MassMutual Life Insurance Co.	PGIM Total Return Bond Z	-	2,790,206	-	-	432,717	2,790,206	2,357,489
* MassMutual Life Insurance Co.	Long Duration Bond (Empower)	-	2,726,320	-	-	383,296	2,726,320	2,343,024
* MassMutual Life Insurance Co.	Experience Fund	-	2,154,966	-	-	2,154,966	2,154,966	-
* MassMutual Life Insurance Co.	PIMCO Long-Term Credit Bond Instl	-	1,834,016	-	-	1,726,914	1,834,016	107,102
* MassMutual Life Insurance Co.	PIMCO Moderate Duration Instl	-	2,039,633	-	-	2,000,576	2,039,633	39,057
Total Category (i)		\$ 28,217,837	\$ 29,614,240	\$ -	\$ -	\$ 39,629,945	\$ 57,832,077	\$ 18,202,132

Pension Plan for Employees of Motion Picture Association, Inc.

Schedule H (Form 5500), Line 4j - Schedule of Reportable Transactions

EIN: 13-1068220

Plan Number: 001

Year ended December 31, 2024

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)
Category (iii) - a Series of Transactions								
* MassMutual Life Insurance Co.	American Funds							
	Europacific Growth R4	\$ 7,000	\$ 1,853,073	\$ -	\$ -	\$ 41,339	\$ 1,860,073	\$ 1,811,734
* MassMutual Life Insurance Co.	ClearBridge International Growth FI	7,000	1,760,847	-	-	41,120	1,767,847	1,719,727
* MassMutual Life Insurance Co.	Invesco Developing Markets Y	7,000	1,695,840	-	-	41,304	1,702,840	1,654,536
* MassMutual Life Insurance Co.	T. Rowe Price New Horizons	7,000	1,655,555	-	-	171,922	1,662,555	1,483,633
* MassMutual Life Insurance Co.	Victory Sycamore Small Company Opp A	7,000	1,566,827	-	-	118,269	1,573,827	1,448,558
* MassMutual Life Insurance Co.	JPMorgan Large Cap Growth R4	15,000	5,682,948	-	-	3,986,764	5,697,948	1,696,184
* MassMutual Life Insurance Co.	MFS Value R3	15,000	4,150,134	-	-	356,173	4,165,134	3,793,961
* MassMutual Life Insurance Co.	MassMutual High Yield Svc	5,000	1,514,708	-	-	210,053	1,519,708	1,304,655
* MassMutual Life Insurance Co.	PIMCO Long Duration Total Return Instl	5,855,186	1,161,550	-	-	1,097,641	7,016,736	63,909
* MassMutual Life Insurance Co.	PIMCO Long-Term Credit Bond Instl	10,316,281	2,058,075	-	-	1,933,887	12,374,356	124,188
* MassMutual Life Insurance Co.	PIMCO Moderate Duration Instl	12,046,370	2,285,800	-	-	2,240,790	14,332,170	45,010
* MassMutual Life Insurance Co.	AB Golbal Bond Advisor	5,000	1,428,630	-	-	238,965	1,433,630	1,189,665
* MassMutual Life Insurance Co.	PIMCO Income Instl	5,000	1,479,112	-	-	222,609	1,484,112	1,256,503
* MassMutual Life Insurance Co.	PGIM Total Return Bond Z	10,000	2,832,569	-	-	439,213	2,842,569	2,393,356
* MassMutual Life Insurance Co.	Experience Fund	570,967	584	-	-	3,058,080	571,551	(3,057,496)
* MassMutual Life Insurance Co.	Long Duration Bond (Empower)	10,000	2,768,678	-	-	389,126	2,778,678	2,379,552
Total Category (iii)		\$ 28,888,804	\$ 33,894,930	\$ -	\$ -	\$ 14,587,255	\$ 62,783,734	\$ 19,306,507

There were no category (ii) or (iv) reportable transactions.

* A party-in-interest, as defined by ERISA.

Pension Plan for Employees of Motion Picture Association, Inc.
EIN/PN: 13-1068220/001
Schedule SB, Line 26a – Schedule of Active Participant Data

Age	Years of Credited Service										Total	
	< 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+		
0-24	-	-	-	-	-	-	-	-	-	-	-	-
25-29	-	-	-	-	-	-	-	-	-	-	-	-
30-34	-	-	-	-	-	-	-	-	-	-	-	-
35-39	-	-	-	-	-	-	-	-	-	-	-	-
40-44	-	2	-	-	-	-	-	-	-	-	-	2
45-49	-	1	1	-	-	-	-	-	-	-	-	2
50-54	-	1	1	1	-	-	-	-	-	-	-	3
55-59	-	1	1	1	-	-	-	-	-	-	-	3
60-64	-	-	-	2	2	1	-	-	-	-	-	5
65-69	-	1	1	1	-	-	-	-	-	-	-	3
70+	-	-	-	-	1	1	-	-	-	-	-	2
Total	-	6	4	5	3	2	-	-	-	-	-	20

Pension Plan for Employees of Motion Picture Association, Inc.

EIN/PN: 13-1068220/001

Schedule SB - Part V - Actuarial Methods and Assumptions

Summary of Actuarial Assumptions

All demographic and non-prescribed economic assumptions are based on the actuary's judgment and continual review of experience. In most cases, the plan lacks credible data to complete a recent study given the small size of the non-retired population. We monitor the demographic experience of the Plan each year for material gains or losses arising from actual versus assumed experience. We believe the demographic and non-prescribed economic assumptions provide a reasonable estimate of future experience.

Economic Assumptions

Information on economic assumptions is provided below in accordance with the Actuarial Standards of Practice (ASOP) No. 27.

Interest Rate

The current funding and PBGC interest rates are as follows. The funding interest rates are prescribed under IRS regulations based on the Plan Sponsor's interest rate election. The PBGC interest rates are based on the Plan Sponsor's elected method for determining the premium-funding target.

	Minimum Funding	Maximum Deductible
Segment 1 (0–5 years)	4.75%	4.21%
Segment 2 (5–20 years)	5.00%	4.86%
Segment 3 (20+ years)	5.74%	4.87%
Effective Interest Rate	5.17%	4.81%

ERISA minimum funding: 24-month average segment rates, without lookback, adjusted to reflect the segment rate floor and applicable segment rate stabilization.

Maximum deductible: 24-month average segment rates, without lookback, but not adjusted to reflect the segment rate floor or segment rate stabilization.

FASB ASC Topic 960: 6.30% per year

Rationale: See Investment Return.

Expense Load: Actual prior year administrative expenses.

Rationale: Per Pension Protection Act of 2006, an expense load is required for plans that pay administrative expenses from the trust. The expense load is the actual prior year administrative expenses. PBGC premium is paid outside of plan assets.

The expense load assumption for the plan year beginning December 31, 2023 reflects anticipated expenses related to the administration of the plan termination.

Pension Plan for Employees of Motion Picture Association, Inc.

EIN/PN: 13-1068220/001

Schedule SB - Part V - Actuarial Methods and Assumptions

Investment Return: 6.30% compounded annually.

Rationale: In developing the investment return assumption, we reviewed the plan's actual year-end asset allocation along with expected returns for each asset class based on Milliman's capital market assumption model.

Salary Scale: N/A

Rationale: The plan was frozen as of December 30, 2006.

Demographic Assumptions

PPA Funding Mortality: Separate Annuitant and Non-Annuitant Mortality Tables, sex-distinct, as prescribed by IRC Section 430(h)(3)(A) for IRS funding requirements.

FASB ASC Topic 960 Mortality: Pri-2012 Separate Annuitant and Non-Annuitant Mortality Tables, projected with Scale MP-2021, for males and females.

Rationale: The projection reflects the Society of Actuaries' Retirement Plans Experience Committee's (RPEC) mortality table (Pri-2012 Mortality Tables) and mortality improvement scale (MP-2021). The mortality assumption represents the most recent tables published by the Society of Actuaries. The plan sponsor has elected the mortality assumption described above.

Incidence of Disability: None.

Rationale: No disability benefits are payable from the plan.

Terminations Prior To Retirement

Active employees are assumed to terminate based on the MS-II Termination table. Sample rates shown below.

Age	Rates
25	16.24%
35	8.86%
45	4.80%
55+	0.00%

Rationale: Due to the small number of terminations, there was insufficient data to develop plan specific termination rates. Instead, termination rates were based on the MS-II Termination table.

Retirement Age: 65 and 5 years of participating service.

Rationale: Due to the small number of retirements, there was insufficient data to develop plan specific retirement rates. Instead, retirement rates were based on general market trends, while also taking into account plan specific features and general observations from the participant data.

Percent Married and Assumed Age Difference Assumption: It is assumed that 80% of participants are married and that male spouses are 3 years older than female spouses.

Pension Plan for Employees of Motion Picture Association, Inc.

EIN/PN: 13-1068220/001

Schedule SB - Part V - Actuarial Methods and Assumptions

Rationale: We believe the assumption selected is reasonable for the contingency it is measuring and is not anticipated to produce significant cumulative actuarial gains or losses over the measurement period.

Form of Benefit: 100% of participants are assumed to elect a single life annuity upon retirement.

Rationale: We believe this assumption selected is reasonable for the contingency it is measuring and is not anticipated to produce significant cumulative actuarial gains or losses over the measurement period.

Participant Data: As of December 31, 2023, including all eligible active, terminated vested, and retired participants as reported by Milliman's administration group.

Pension Plan for Employees of Motion Picture Association, Inc.

EIN/PN: 13-1068220/001

Schedule SB - Part V - Actuarial Methods and Assumptions

Summary of Actuarial Methods

All demographic and non-prescribed economic assumptions are based on the actuary's judgment and continual review of experience. In most cases, the plan lacks credible data to complete a recent study given the small size of the non-retired population. We monitor the demographic experience of the Plan each year for material gains or losses arising from actual versus assumed experience. We believe the demographic and non-prescribed economic assumptions provide a reasonable estimate of future experience.

Actuarial Cost Method

The actuarial cost method used for determining the Plan's ERISA funding requirements and the FASB ASC Topic 960 values is the Unit Credit method. Under this method, an accrued benefit is determined at each active participant's assumed retirement age based on compensation and service at both the beginning and the end of the current year. The Plan's Normal Cost is the sum of the present value of the excess of each active participant's accrued benefit at the end of the current year over that at the beginning of the current year. The Plan's accrued liability is the sum of (a) the present value of each active participant's accrued benefit at the beginning of the current year plus (b) the present value of each inactive participant's benefits. This method is prescribed for ERISA funding requirements by the Pension Protection Act of 2006.

Actuarial Asset Valuation Method

The Actuarial Value of Assets used for determining the Plan's ERISA funding requirements is based on the permitted three-year asset smoothing as defined under IRS Notice 2009-22. Under this method, the Actuarial Value of Assets equals the Adjusted Market Value of Assets minus one-third and two-thirds, respectively, of the investment gain or loss for each of the two immediately preceding plan years, but it must be within 90% to 110% of the Adjusted Market Value of Assets. The expected investment return for a plan year is based on the lesser of the expected rate of return on plan assets or the applicable statutory interest rate for the year.

Amortization Method

For the Plan's ERISA funding requirements, incremental Funding Shortfall amounts are amortized over a fifteen-year period, and the related shortfall amortization payment is determined on the first valuation date following the plan year in which it arises based on the segment rates used for ERISA minimum funding purposes on that date, as prescribed under IRC Section 430.

Changes in Actuarial Methods since Prior Valuation

None.

Pension Plan for Employees of Motion Picture Association, Inc.

Schedule H (Form 5500), Line 4j - Schedule of Reportable Transactions

EIN: 13-1068220

Plan Number: 001

Year ended December 31, 2024

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)
Category (i) - Single Transaction								
* MassMutual Life Insurance Co.	American Funds	-	\$ 1,810,922	\$ -	\$ -	\$ 40,424	\$ 1,810,922	\$ 1,770,498
* MassMutual Life Insurance Co.	Europacific Growth R4	\$ -	-	-	-	-	-	-
* MassMutual Life Insurance Co.	ClearBridge International Growth FI	-	1,718,713	-	-	40,185	1,718,713	1,678,528
* MassMutual Life Insurance Co.	Invesco Developing Markets Y	-	1,653,716	-	-	40,292	1,653,716	1,613,424
* MassMutual Life Insurance Co.	T. Rowe Price New Horizons	-	1,613,440	-	-	167,767	1,613,440	1,445,673
* MassMutual Life Insurance Co.	Victory Sycamore Small Company Opp A	-	1,524,726	-	-	115,215	1,524,726	1,409,511
* MassMutual Life Insurance Co.	JPMorgan Large Cap Growth R4	-	5,640,076	-	-	3,957,128	5,640,076	1,682,948
* MassMutual Life Insurance Co.	MFS Value R3	-	4,107,506	-	-	352,628	4,107,506	3,754,878
* MassMutual Life Insurance Co.	PIMCO Long Duration Total Return Instl	5,855,186	-	-	-	5,855,186	5,855,186	-
* MassMutual Life Insurance Co.	PIMCO Long-Term Credit Bond Instl	10,316,281	-	-	-	10,316,281	10,316,281	-
* MassMutual Life Insurance Co.	PIMCO Moderate Duration Instl	12,046,370	-	-	-	12,046,370	12,046,370	-
* MassMutual Life Insurance Co.	PGIM Total Return Bond Z Long Duration Bond (Empower)	-	2,790,206	-	-	432,717	2,790,206	2,357,489
* MassMutual Life Insurance Co.	PGIM Total Return Bond Z Long Duration Bond (Empower)	-	2,726,320	-	-	383,296	2,726,320	2,343,024
* MassMutual Life Insurance Co.	Experience Fund	-	2,154,966	-	-	2,154,966	2,154,966	-
* MassMutual Life Insurance Co.	PIMCO Long-Term Credit Bond Instl	-	1,834,016	-	-	1,726,914	1,834,016	107,102
* MassMutual Life Insurance Co.	PIMCO Moderate Duration Instl	-	2,039,633	-	-	2,000,576	2,039,633	39,057
Total Category (i)		\$ 28,217,837	\$ 29,614,240	\$ -	\$ -	\$ 39,629,945	\$ 57,832,077	\$ 18,202,132

Pension Plan for Employees of Motion Picture Association, Inc.

Schedule H (Form 5500), Line 4j - Schedule of Reportable Transactions

EIN: 13-1068220

Plan Number: 001

Year ended December 31, 2024

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)
Category (iii) - a Series of Transactions								
*	MassMutual Life Insurance Co. American Funds Europacific Growth R4	\$ 7,000	\$ 1,853,073	\$ -	\$ -	\$ 41,339	\$ 1,860,073	\$ 1,811,734
*	MassMutual Life Insurance Co. ClearBridge International Growth FI	7,000	1,760,847	-	-	41,120	1,767,847	1,719,727
*	MassMutual Life Insurance Co. Invesco Developing Markets Y	7,000	1,695,840	-	-	41,304	1,702,840	1,654,536
*	MassMutual Life Insurance Co. T. Rowe Price New Horizons	7,000	1,655,555	-	-	171,922	1,662,555	1,483,633
*	MassMutual Life Insurance Co. Victory Sycamore Small Company Opp A	7,000	1,566,827	-	-	118,269	1,573,827	1,448,558
*	MassMutual Life Insurance Co. JPMorgan Large Cap Growth R4	15,000	5,682,948	-	-	3,986,764	5,697,948	1,696,184
*	MassMutual Life Insurance Co. MFS Value R3	15,000	4,150,134	-	-	356,173	4,165,134	3,793,961
*	MassMutual Life Insurance Co. MassMutual High Yield Svc	5,000	1,514,708	-	-	210,053	1,519,708	1,304,655
*	MassMutual Life Insurance Co. PIMCO Long Duration Total Return Instl	5,855,186	1,161,550	-	-	1,097,641	7,016,736	63,909
*	MassMutual Life Insurance Co. PIMCO Long-Term Credit Bond Instl	10,316,281	2,058,075	-	-	1,933,887	12,374,356	124,188
*	MassMutual Life Insurance Co. PIMCO Moderate Duration Instl	12,046,370	2,285,800	-	-	2,240,790	14,332,170	45,010
*	MassMutual Life Insurance Co. AB Golbal Bond Advisor	5,000	1,428,630	-	-	238,965	1,433,630	1,189,665
*	MassMutual Life Insurance Co. PIMCO Income Instl	5,000	1,479,112	-	-	222,609	1,484,112	1,256,503
*	MassMutual Life Insurance Co. PGIM Total Return Bond Z	10,000	2,832,569	-	-	439,213	2,842,569	2,393,356
*	MassMutual Life Insurance Co. Experience Fund (Empower)	570,967	584	-	-	3,058,080	571,551	(3,057,496)
		10,000	2,768,678	-	-	389,126	2,778,678	2,379,552
Total Category (iii)		\$ 28,888,804	\$ 33,894,930	\$ -	\$ -	\$ 14,587,255	\$ 62,783,734	\$ 19,306,507

There were no category (ii) or (iv) reportable transactions.

* A party-in-interest, as defined by ERISA.

**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

2023

This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 12/31/2023 and ending 12/30/2024

▶ **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 Pension Plan for Employees of Motion Picture Association, Inc.	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF MOTION PICTURE ASSOCIATION, INC.	D Employer Identification Number (EIN) 13-1068220	
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>12</u> Day <u>31</u> Year <u>2023</u>			
2 Assets:			
a Market value.....	2a		30,123,966
b Actuarial value.....	2b		31,147,881
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.....	87	16,274,665	16,274,665
b For terminated vested participants.....	108	7,663,733	7,663,733
c For active participants.....	20	4,955,379	4,955,379
d Total.....	215	28,893,777	28,893,777
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		5.17%
6 Target normal cost			
a Present value of current plan year accruals.....	6a		0
b Expected plan-related expenses.....	6b		300,000
c Target normal cost.....	6c		300,000

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	MARISA CIANCI <u>MCC</u>	9/30/2025
	Signature of actuary	Date
MARISA CIANCI		2308307
	Type or print name of actuary	Most recent enrollment number
MILLIMAN, INC.		562-661-8984
	Firm name	Telephone number (including area code)
19200 VON KARMAN AVE SUITE 950 IRVINE CA 92612-8553		
	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 V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:

1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 %	<input type="checkbox"/> N/A, full yield curve used
------------------------	------------------------	------------------------	---

b Applicable month (enter code)..... **21b** 0

22 Weighted average retirement age **22** 65

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** 300,000

b Excess assets, if applicable, but not greater than line 31a **31b** 300,000

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
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** 0

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)			36 0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....			37 99,739
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)			38a 99,739
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

Pension Plan for Employees of Motion Picture Association, Inc.

EIN/PN: 13-1068220/001

Schedule SB, Part V – Summary of Plan Provisions

Summary of Principal Plan Provisions

This summary of plan provisions is intended to only describe the essential features of the Plan. All eligibility requirements and benefit amounts shall be determined in strict accordance with the plan document itself.

Plan: Pension Plan for Employees of Motion Picture Association, Inc

Employer Identification Number/Plan Number: 13-1068220 / 001

Effective Date: December 31, 1963

Plan Year: December 31 – December 30

Employer: Motion Picture Association, Inc.

Most recent amendment: 2024-1. The Plan was terminated effective August 1, 2024

Employee: Any person who is employed by the Employer. An individual who performs services for the Employer pursuant to an agreement between the Employer and an employee leasing organization shall not be considered to be an Employee.

Participation: An Employee will be eligible for participation on the date on which (s)he has attained age 20½. Participation is effective as of the Anniversary Date coinciding with; otherwise next following the date the Employee became eligible for participation. No person employed by the Employer on or after December 30, 2006 shall become a Participant in the Plan.

Service: The period of an Employee's employment with the Employer, as determined by the Employer from its personnel records

Vesting Service: A full year of Vesting Service is earned for each Plan Year in which an employee works 1,000 or more hours.

Crediting Service: The sum of the Plan Years in which the Employee has been credited with at least 1,000 hours of service. With respect to any Year in which the Employee is credited with less than 1,000 Hours of Service, the Employee will accrue a Year of Credited Service if, during such Year, (s)he is credited with Hours of Service at a rate of least 1,000 per Year. No Credited Service will accrue on or after December 30, 2006.

Monthly Earnings: As of any December 31, one-twelfth of a Participant's Compensation from the Employer in the latest completed twelve month period starting on December 31, excluding overtime, bonuses, and other non-recurring compensation. Compensation shall not be more than \$150,000 on and after 12/31/1994, or more than \$170,000 on and after 12/31/2000, or more than \$200,000 on and after 12/31/2002. The \$200,000 salary limit will not be adjusted annually as provided in Code Section 401(a)(17)(B) and Code Section 415(d). Please refer to the Plan Document for more details.

Average Monthly Earnings: The average of a Participant's five consecutive Monthly Earnings immediately preceding the date of determination. Average Monthly Earnings are frozen as of December 30, 2006.

Normal Retirement Date: The first day of the calendar month coincident with or next following the later of age 65 and the fifth anniversary of the effective date of participation.

Pension Plan for Employees of Motion Picture Association, Inc.

EIN/PN: 13-1068220/001

Schedule SB, Part V – Summary of Plan Provisions

Early Retirement Date: Any Participant who has a non-forfeitable right to a benefit may elect early retirement on the first day of any calendar month following the termination of Service, as elected by the Participant within the five year period immediately preceding the Normal Retirement Date.

Normal Retirement Benefit: 1½% times Average Monthly Earnings times Credited Service limited to 35 years. Accrued Benefits are frozen as of December 30, 2006.

Termination Benefit: After completing five years of Service, each employee is entitled to 100% of the accrued benefit.

Early Retirement Benefit: The accrued benefit actuarially reduced using the 1951 Group Annuity Table, male rates, projected to 1970 by Scale C, with a five year age setback.

Normal Forms:

Unmarried Members: Straight Life Annuity

Married Members: Joint and 50% Survivor Annuity

Optional Forms: Joint and Survivor Annuity, Life Annuity with 120 monthly payments guaranteed, and Social Security Leveling Option.

Actuarial Equivalence: The normal Straight Life Annuity benefit is converted to the optional forms of payment above by using an interest rate equal to 6% and the 1951 Group Annuity Table, male rates, projected to 1970 by Scale C with no age setback for Beneficiaries and either no age setback or a 5-year setback for Participants, whichever results in the greater benefit.

Death Benefits

Pre-retirement: If the Participant is not vested, no death benefits are payable. If the participant is vested, then the death benefit is the amount that would have been payable to the Participant under the 100% Joint and Survivor option.

Post-retirement: None except as provided by the annuity form elected.

Change in Plan Provisions

The Plan was terminated effective August 1, 2024.

748593-D1

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
PENSION PLAN FOR EMPLOYEES OF MOTION PICTURE ASSOCIATION INC.
31-DEC-23 TO 30-DEC-24

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
SIA-S6218F/PLRIX			4,757,545.49	4,907,408.31
SIA-S6211F/PTCIX			8,382,394.03	8,756,520.20
SIA-PMDRX			9,805,580.65	9,898,241.98
Experience Fund DBMMEF			(50.76)	(50.76)
			<u>22,945,469.41</u>	<u>23,562,119.73</u>

Attachment to Form 5500, Schedule H, Part 4, Item I
EIN #13-1068220

LEGEND

INVESTMENT OPTION:

IPLRIX PIMCO Long Duration Total Return Instl
IPMDRX PIMCO Moderate Duration Instl

IPTCIX PIMCO Long-Term Credit Bond Instl
IDBMMEF Experience Fund

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year

Pension Plan for Employees of Motion Picture Association, Inc.
EIN/PN: 13-1068220/001
Schedule SB, line 24 – Change in Non-Prescribed Actuarial Assumptions

Changes in Actuarial Assumptions

The actuarial methods and assumptions used in this valuation are the same as those used in the prior valuation except as follows:

- The FASB ASC Topic 960 discount rate and expected return on plan assets was changed from 6.70% to 6.30% to reflect current capital market assumptions as of the measurement date.
- The administrative expense load component of the Target Normal Cost was updated from \$12,500 to \$300,000 to account for anticipated expenses related to the plan's termination.