Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

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.)
- [X] 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:
- [X] 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

1a Name of plan
VANTIVA USA INC. PENSION PLAN FOR EMPLOYEES

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1988

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)
VANTIVA USA SHARED SERVICES, INC.

4855 PEACHTREE INDUSTRIAL BLVD
SUITE 200
NORCROSS, GA 30092

2b Employer Identification Number (EIN) 35-1724835

2c Plan Sponsor's telephone number 317-587-3354

2d Business code (see instructions) 334310

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.	10/15/2026	JESSICA WAGNER
	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 [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: **a** Sponsor's name **c** Plan Name	**4b** EIN **4d** PN	

5	Total number of participants at the beginning of the plan year	**5**	2686
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	**6a(1)**	241
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	70
b	Retired or separated participants receiving benefits	**6b**	597
c	Other retired or separated participants entitled to future benefits	**6c**	1517
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	2184
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	161
f	Total. Add lines **6d** and **6e**.	**6f**	2345
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	1
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 Characteristic Codes in the instructions:

1C 3F 3H

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[X] Insurance	**(1)**	[X] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) – Number Attached 0
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2025 Form M-1 annual report. If the plan was not required to file the 2025 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE SB (Form 5500)

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

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

▶ **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
VANTIVA USA INC. PENSION PLAN FOR EMPLOYEES

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
VANTIVA USA SHARED SERVICES, INC.

D Employer Identification Number (EIN)
35-1724835

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2025

2 Assets:

a Market value	**2a**	62736762
b Actuarial value	**2b**	62736762

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	523	27671611	27671611
b For terminated vested participants	1540	46755453	46755453
c For active participants	237	5433995	5433995
d Total	2300	79861059	79861059

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**	5.29 %
6 Target normal cost		
a Present value of current plan year accruals	**6a**	0
b Expected plan-related expenses	**6b**	1657543
c Target normal cost	**6c**	1657543

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

	09/28/2026
Signature of actuary	Date
JEFFREY A. SCHAPEL, EA, MAAA, FCA	23-07786
Type or print name of actuary	Most recent enrollment number
CBIZ RETIREMENT PLAN SERVICES	440-447-9000
Firm name	Telephone number (including area code)

5959 ROCKSIDE WOODS BLVD. N
SUITE 600
CLEVELAND, OH 44131

Address of the firm

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

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	1587001
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	1587001
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 6.66 %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		0
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 4.92 %		0
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		0
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	78.55 %
15	Adjusted funding target attainment percentage	15	78.55 %
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	86.83 %
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
07/18/2025	1396634	0			
10/15/2025	698317	0			
01/15/2026	698317	0			
05/11/2026	145090	0			
09/15/2026	560066	0			
			Totals ► 18(b)	3498424	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	3330557

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

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

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:

a Segment rates:	1st segment: 5.07 %	2nd segment: 5.31 %	3rd segment: 5.50 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	62

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

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

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ☒ Yes ☐ No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	**28**	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	**30**	0

Part VIII Minimum Required Contribution For Current Year

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

a Target normal cost (line 6c)	**31a**	1657543
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	17124297	1672657
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**	3330200

	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**	3330200
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	3330557
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	**38a**	357
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2025** **This Form is Open to Public Inspection.**

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
VANTIVA USA INC. PENSION PLAN FOR EMPLOYEES

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
VANTIVA USA SHARED SERVICES, INC.

D Employer Identification Number (EIN)
35-1724835

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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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)

FIDELITY MANAGEMENT TRUST CO.

04-2723880

(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?
28	NONE	306952	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CLIFTONLARSONALLEN LLP

41-0746749

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	64712	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PGIM

22-2540245

(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?
13	NONE	59640	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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)

MORGAN STANLEY SMITH BARNEY, LLC

1585 BROADWAY
NEW YORK, NY 10036

20-8764820

(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?
13	NONE	27964	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

CBIZ RETIREMENT PLAN SERVICES

P.O. BOX 31420
INDEPENDENCE, OH 44131

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	19433	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

(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 [ ] No [ ]	Yes [ ] No [ ]		Yes [ ] No [ ]

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)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

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

2025

This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
VANTIVA USA INC. PENSION PLAN FOR EMPLOYEES

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
VANTIVA USA SHARED SERVICES, INC.

D Employer Identification Number (EIN)
35-1724835

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)

a Name of MTIA, CCT, PSA, or 103-12 IE: FIAM GROUP TRUST FOR EBP'S MID CAP

b Name of sponsor of entity listed in (a): FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY

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)
20-4659714-029	C	3131326

a Name of MTIA, CCT, PSA, or 103-12 IE: CAPITAL BANK AND TRUST COMPANY

b Name of sponsor of entity listed in (a): LONG DURATION GOVERNMENT TRUST

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)
95-6977441-299	C	9748391

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)

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)

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)

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)

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)

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)

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)

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)

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)

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)

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)

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)

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)

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)

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)

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)

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

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

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

a Plan name

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
VANTIVA USA INC. PENSION PLAN FOR EMPLOYEES

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
VANTIVA USA SHARED SERVICES, INC.

D Employer Identification Number (EIN)
35-1724835

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	455740	351373
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1309170	1403473
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	76218	100601
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	106838	496191
(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)	20716636	12879717
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	40598779	46645673
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	63263381	61877028
Liabilities			
1g Benefit claims payable	1g	455740	351373
1h Operating payables	1h	29290	47038
1i Acquisition indebtedness	1i		
1j Other liabilities	1j		
1k Total liabilities (add all amounts in lines 1g through1j)	1k	485030	398411
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	62778351	61478617

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)	3498424	
(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)		3498424
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	2228480	
(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)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		2228480
(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)		0
(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)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		4147323
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		9874227
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	9386090	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		9386090
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)	306952	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)	64712	
(5) Investment advisory and investment management fees	2i(5)	87604	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)	19433	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	1309170	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		1787871
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		11173961
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-1299734
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) [X] 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) [X] 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: CLIFTONLARSONALLEN LLP **(2)** EIN: 41-0746749

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.)	**4a**		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.)	**4b**		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.)	**4c**		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.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		7000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		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?	**4g**		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?	**4h**		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.)	**4i**	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.)	**4j**	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?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**			
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.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] No

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

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.) ..... [X] Yes [ ] No [ ] Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 598036.

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
VANTIVA USA INC. PENSION PLAN FOR EMPLOYEES

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
VANTIVA USA SHARED SERVICES, INC.

D Employer Identification Number (EIN)
35-1724835

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** 0

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): 04-3275867

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3** 0

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☒ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	**14a**	
b The plan year immediately preceding the current plan year. ☐ 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. ☐ 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: 47.0 % Private Equity: 0.0 % Investment-Grade Debt and Interest Rate Hedging Assets: 50.0 %
High-Yield Debt: 0.0 % Real Assets: 0.0 % Cash or Cash Equivalents: 3.0 % Other: 0.0 %

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

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation._____

Part VII IRS Compliance Questions

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

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☒ N/A

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

COLLABORATORS | COACHES | ADVOCATES | MENTORS
FRIENDS | VOLUNTEERS | REGULARS | DINERS | VISITORS
CPAs | CONSULTANTS | WEALTH ADVISORS | *NEIGHBORS*
COLLABORATORS | COACHES | ADVOCATES | MENTORS |
CONNOISSEURS | CUSTOMERS | TEACHERS |
| VOLUNTEERS |

VANTIVA USA INC. PENSION PLAN FOR EMPLOYEES

FINANCIAL STATEMENTS AND
ERISA-REQUIRED SUPPLEMENTAL SCHEDULES

YEARS ENDED DECEMBER 31, 2025 AND 2024

Right there with you

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VANTIVA USA INC. PENSION PLAN FOR EMPLOYEES
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INDEPENDENT AUDITORS' REPORT

Plan Administrator
Vantiva USA Inc. Pension Plan for Employees
Norcross, Georgia

Report on the Audit of the Financial Statements

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

We have performed audits of the financial statements of Vantiva USA Inc. Pension Plan for Employees (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2025 and 2024, and for the years then ended, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

- the information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

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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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Vantiva USA Inc. Pension Plan for Employees 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.

Responsibilities of Management for the Financial Statements

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

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

Auditors' 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 auditors' 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 Vantiva USA Inc. Pension Plan for Employees'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 Vantiva USA Inc. Pension Plan for Employees'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 certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other Matter — Supplemental Schedules Required by ERISA

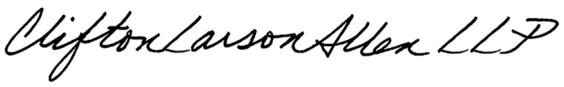
The supplemental schedules of assets (held at end of year) and reportable transactions as of and for the year ended December 31, 2025 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).



CliftonLarsonAllen LLP

West Hartford, Connecticut
October 9, 2026

VANTIVA USA INC. PENSION PLAN FOR EMPLOYEES
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2025 AND 2024

	2025	2024
ASSETS		
INVESTMENTS (at Fair Value)		
Collective Funds	$ 12,879,717	$ 20,716,636
Mutual Funds	46,645,673	40,598,779
Money Market Mutual Fund	496,191	106,838
Total Investments at Fair Value	60,021,581	61,422,253
NONINTEREST-BEARING CASH	351,373	455,740
RECEIVABLES		
Employer Contributions Receivable	1,403,473	1,309,170
Accrued Investment Income Receivable	100,601	76,218
Total Receivables	1,504,074	1,385,388
Total Assets	61,877,028	63,263,381
LIABILITIES		
ADMINISTRATIVE EXPENSES PAYABLE	47,038	29,290
NET ASSETS AVAILABLE FOR BENEFITS	$ 61,829,990	$ 63,234,091

See accompanying Notes to Financial Statements.

VANTIVA USA INC. PENSION PLAN FOR EMPLOYEES
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEARS ENDED DECEMBER 31, 2025 AND 2024

	2025	2024
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
INVESTMENT INCOME		
Net Appreciation in Fair Value of Investments	$ 4,147,323	$ 3,097,075
Interest and Dividend Income	2,228,480	1,250,069
Total Investment Income	6,375,803	4,347,144
EMPLOYER CONTRIBUTIONS	3,498,424	1,309,170
Total Additions	9,874,227	5,656,314
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
BENEFITS PAID TO PARTICIPANTS	9,490,457	10,037,456
ADMINISTRATIVE EXPENSES	1,787,871	1,785,277
Total Deductions	11,278,328	11,822,733
NET DECREASE IN NET ASSETS	(1,404,101)	(6,166,419)
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of Year	63,234,091	69,400,510
End of Year	$ 61,829,990	$ 63,234,091

See accompanying Notes to Financial Statements.

NOTE 1 DESCRIPTION OF PLAN

The following description of Vantiva USA Inc. Pension Plan for Employees (formerly Technicolor USA, Inc. Pension Plan for Employees) (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions. Effective December 31, 2011, the Technicolor Retirement Plan was merged into the Plan and the related trust terminated.

General

The Plan is a defined benefit plan administered by Vantiva USA Shared Services, Inc. (formerly Technicolor USA, Inc.) that covers employees of Vantiva USA Shared Services, Inc. and affiliated employers which are designated as participating companies under the Plan (collectively, the Company or Plan Sponsor). The Plan has been amended and restated throughout the years to comply with tax legislation.

The Plan is administered by the Company's Administrative Committee (Committee), which is appointed by the Board of Directors of the Company. The Committee has overall responsibility for the operation and administration of the Plan. The Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance, and reports to the Company's Board of Directors.

The Plan includes two cash balance components and a traditional retirement benefit component.

New participation in the cash balance components of the Plan and the pre-merger Technicolor Retirement Plan has been restricted since January 1, 2009, to those who had completed service within the Technicolor controlled group on or before December 31, 2008. On December 31, 2009, accruals under the Plan and under the cash balance feature of the pre-merger Technicolor Retirement Plan were frozen. On and after January 1, 2010, only collectively bargained employees participating in the traditional retirement benefit component of the Technicolor Retirement Plan and, following the merger under the Plan, continue to accrue benefits under any tax-qualified defined benefit plan maintained by Technicolor USA, Inc. or any subsidiary within the Technicolor USA, Inc. controlled group. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Eligibility

Except as described below with respect to the traditional retirement benefit component, employees of the Company hired on or after January 1, 2009 are not eligible to participate in the Plan.

Prior to January 1, 2009, employees were generally eligible to participate in the cash balance component of the Plan (or, prior to the merger, in the cash balance component of the Technicolor Retirement Plan) after completing one year of service. Individuals who participated in the Technicolor USA, Inc. Pension Plan for Employees prior to the 2012 merger currently participate in the Technicolor USA, Inc. cash balance component of the Plan. Individuals who participated in the Technicolor Retirement Plan prior to the 2012 merger currently participate in the Technicolor Retirement cash balance component and/or the traditional retirement benefit component.

NOTE 1 DESCRIPTION OF PLAN (CONTINUED)

Eligibility (Continued)

Since January 1, 2007, eligibility for the traditional retirement benefit component has been limited to specified union employees of Technicolor, Inc. who do not participate in the Motion Picture Industry Pension Plan. All employees who became eligible to participate in the Technicolor Retirement Plan on or after January 1, 2001, became participants in the cash balance component. All participants in the traditional retirement benefit component as of December 31, 2000, were allowed to make a one-time election on or before June 30, 2001, to become prospectively cash balance participants. Effective December 31, 2006, the accrued traditional retirement benefits of all nonbargaining participants who then participated in the cash balance component were frozen and those participants became cash balance participants prospectively.

Pension Benefits

Effective December 31, 2009, participants no longer accrue benefits under the cash balance components of the Plan. Only interest credits shall be credited to the account of any participant after this date. The cash balance descriptions below explain how benefits were accrued prior to January 1, 2010, under the Plan and under the Technicolor Retirement Plan.

The traditional retirement benefit description explains how benefits accrue under the traditional retirement benefit component of the Plan. Participants may have a frozen accrued benefit under both the traditional retirement benefit component and the Technicolor Retirement cash balance component.

Technicolor USA, Inc. Cash Balance Benefits

Participant benefits provided under the Technicolor USA, Inc. cash balance component of the Plan consist of the total value of a participant's pay-based credits, interest credits, and where applicable, an opening balance and earned transition benefit, collectively this is the earned benefit account.

Technicolor USA, Inc. Cash Balance Benefits (Continued)

Prior to January 1, 2010, pay-based credits provided for a 4% contribution of quarterly earnings up to 1/6 of the social security wage base plus 7% of quarterly earnings over 1/6 of the social security wage base. The interest credit rate is used to calculate an additional contribution for each quarter, based on the total value of a participant's earned benefit account at the beginning of each quarter. The interest credit rate is based on the 10-year treasury constant maturities monthly rate for the period ending November 30 immediately preceding the applicable Plan year, as defined. The interest credit rate shall not be less than 3.65%.

For participants in the Plan prior to March 31, 1989, an opening balance benefit is included in the earned benefit account, which is equal to the greater of (1) the lump-sum present value as of April 1, 1989 of the monthly benefit accrued under the Plan at that time, or (2) a participant's contributions as of April 1, 1989 (including interest).

NOTE 1 DESCRIPTION OF PLAN (CONTINUED)

Pension Benefits (Continued)

Participants in the Plan on March 31, 1989, who contributed to the Plan whenever eligible, may also qualify for a transition benefit. This benefit is provided at the greater of four calculations, based on benefits under various options as of April 1, 1989. Each eligible participant earns a portion of the transition benefit each month the participant is employed by the Company from April 1, 1989 through the month in which the participant attains 60 years of age. Participants are 100% vested in this benefit upon reaching age 60, and are vested in the benefit to the extent the portion of the transition benefit was earned as of the participant's termination date.

Technicolor Retirement Cash Balance Benefits

Participant benefits provided under the Technicolor Retirement cash balance component of the Plan consist of the total value of a participant's pay-based credits and interest credits. Prior to January 1, 2010, the Technicolor Retirement Plan provided for pay-based credits equal to 4% of eligible participant compensation. Effective January 1, 2004, the definition of eligible compensation was changed to exclude fringe benefits, employer and employee contributions, commissions, stock options, and severance.

The interest credit rate is used to calculate an additional contribution for each quarter, based on the total value of a participant's earned benefit account at the beginning of each quarter. The interest credit rate is currently based on the 10-year treasury constant maturities monthly rate for the period ending November 30 immediately preceding the applicable Plan year, as defined.

Traditional Retirement Benefits

Annual benefits at normal retirement age (65) under the traditional retirement benefit component are equal to the frozen benefit, if any, as of December 1, 1972, as defined under the amended Plan document, plus 50% of the participant's accumulated contributions to the Plan made subsequent to December 1, 1972, minus the offset amount, as defined, and 50% of the Participant's Basic Deferrals, minus the Participant's Employee Purchased Benefit, as defined. For participants who were eligible for the Technicolor Savings or Cash Option Plan (the SCOPE Plan) from July 1, 1985 through January 1, 1989, the annual benefit at normal retirement age (65) will be equal to the minimum benefit that would have been paid if they had remained in the Technicolor Retirement Plan subsequent to June 30, 1985, offset by payments made under the SCOPE Plan for the period July 1, 1985 through December 31, 1989.

If an active participant dies prior to retirement, a death benefit equal to the value of the participant's contributions, plus interest, is paid to the participant's beneficiary. Active participants who become totally disabled after completing 10 years of service or reaching the age of 55 are eligible for disability retirement benefits, which are paid on the same basis as early retirement. For those traditional retirement benefit participants who became cash balance participants as noted above, interest on their previous contributions will continue to be credited in accordance with the applicable provisions of the Plan document.

NOTE 1 DESCRIPTION OF PLAN (CONTINUED)

Vesting

Participants are fully vested upon completion of three years of service, as defined in the Plan. Participants are also fully vested at normal retirement age (65) or if the participant dies while employed. In addition, participants immediately vest in their voluntary contributions under the traditional retirement benefit component, if any, and earnings thereon.

Payment of Benefits

The default form of payment for an unmarried participant is a life annuity. The default form of benefit for a married participant is a 100% joint and survivor annuity. If the participant's death (or in the case of the joint and survivor annuity benefits the deaths of both the participant and joint annuitant) occurs prior to the fifth anniversary of the commencement of benefit payments under these annuity forms, a continued benefit shall be paid to the beneficiary or contingent beneficiary.

Alternatively, participants can elect a life annuity, a 50% joint and survivor annuity or a 100% joint and survivor annuity. Participants in the Technicolor Retirement cash balance component or traditional retirement benefit component may also elect a 25% joint and survivor annuity or a life annuity with a 10-year payment guarantee. Participants in the cash balance components may elect to receive a single lump sum distribution of benefits.

Cash balance participants can elect to begin payment of benefits under these options as soon as administratively feasible following the participant's termination of employment.

Benefit payments under the traditional retirement benefit component begin at normal retirement age (65); however, the Plan permits payment of benefits under the traditional retirement benefit component at early retirement ages of 55 through 64 on a reduced basis, provided the participant has completed at least 10 years of service.

If the value of a participant's cash balance account as of his or her retirement date, termination date or date of death is $1,000 or less, the benefit shall be paid in a single lump sum as soon as administratively feasible following the participant's termination of employment.

If the lump-sum present value of a Thomson Pension Participant's accrued benefit, or if the value of a participant's cash balance account, as of his or her retirement date, termination date, or date of death is greater than $1,000 but less than $7,000, the Plan Sponsor may authorize that the benefit payment be rolled into an individual retirement account in the participant's name as soon as administratively feasible following the participant's termination of employment, subject to certain limitations and restrictions based upon the component(s) of the Plan in which the participant is eligible.

The Plan allows for in-service benefit payments to participants who attain age 59½ while still employed and elect to commence benefits as if they were terminated.

NOTE 1 DESCRIPTION OF PLAN (CONTINUED)

Funding Policy

The Plan's funding policy is for the Company to contribute an amount which will meet or exceed the annual ERISA minimum funding requirement. During 2025 and 2024, the Company made contributions to the Plan to sufficiently meet the annual ERISA minimum funding requirement.

As a result of the merger with the Technicolor Retirement Plan, the net assets available for benefits of the Plan consist partially of accumulated contributions from retirement benefit participants, including interest credited thereon. The retirement benefit participants in the Plan contributed at a minimum rate of 2% of annual earnings plus, at the retirement benefit participant's discretion, an additional 1% or 2%. Accumulated participant contributions at December 31, 2024 and 2023 were approximately $696,000 and $661,000, respectively; including interest credited using interest rate of 5.25% and 4.62%, respectively, compounded annually.

Although it has not expressed an intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to provisions set forth in ERISA.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and 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. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported 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. The Plan's Administrative Committee determines the Plan's valuation policies utilizing information provided by the investment advisers and trustee. See Note 5 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) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions

Contributions are recorded as additions to net assets available for benefits when there is a formal commitment.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

The Plan's expenses are paid by either 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 statements of changes in net assets available for benefits. In addition, certain investment related expenses are included in net appreciation (depreciation) in fair value of investments presented in the accompanying statements of changes in net assets available for benefits.

Subsequent Events

The Plan has evaluated subsequent events through October 9, 2026, the date the financial statements were available to be issued.

NOTE 3 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 for retired participants are based on the cash balance account converted to an annuity at retirement, as defined under the Plan, with the benefits for terminated participants with deferred benefits and active participants prorated based upon actual service compared to potential service to retirement age on the date as of which the benefit information is presented (the valuation date). Benefits payable under all circumstances - retirement, death, and termination of employment - are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

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.

NOTE 3 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (CONTINUED)

The significant actuarial assumptions used in the valuation as of December 31, 2024 were:

a. Life expectancy of Participants (the Society of Actuaries PRI-2012 Adjusted Blue Collar Mortality Tables projected with Scale MP-2021).
b. Retirement Age Assumptions (Normal retirement age of 65 years; other active participants will elect early retirement from ages 55 to 64).
c. Investment Return (6.5%).
d. Interest Crediting Rate (Legacy Technicolor Pension Plan Participants – 4.03%; Legacy Technicolor Retirement Plan participants – 4.03%).

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

The following is a summary of actuarial present value of accumulated plan benefits as of December 31, 2024:

Actuarial Present Value of Accumulated Plan Benefits:		
Vested Benefits:		
Participants Receiving Benefits	$	25,211,931
Other Vested Benefits		50,624,146
Total Vested Benefits		75,836,077
Nonvested Benefits		-
Total Actuarial Present Value of Accumulated Plan Benefits	$	75,836,077

The change in the actuarial present value of accumulated plan benefits is summarized as follows for the year ended December 31, 2024:

Actuarial Present Value of Accumulated Plan Benefits December 31, 2023	$	76,732,915
Increase (Decrease) During the Year Attributable to:		
Change in Discount Period		4,663,315
Actuarial Gains		4,419,049
Benefits Paid *		(9,979,202)
Net Decrease		(896,838)
Actuarial Present Value of Accumulated Plan Benefits at December 31, 2024	$	75,836,077

* Benefits paid includes amounts allocated to withdrawing participants as of December 31. See Note 10 for reconciliation.

The computations of the actuarial present value of accumulated plan benefits were made as of January 1. Had the valuations been performed as of December 31, there would be no material differences.

NOTE 4 CERTIFICATION OF INVESTMENT INFORMATION

Fidelity Management Trust Company, the qualified institution of the Plan, has supplied the Plan administrator with a certification as to the completeness and accuracy of all investments as of December 31, 2025 and 2024, and investment income for the years then ended, in the accompanying financial statements and ERISA-required supplemental schedules.

NOTE 5 FAIR VALUE OF INVESTMENTS

Accounting principles generally accepted in the United States of America establish a framework for measuring fair value. That framework provides 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 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

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 market value measurement.

The asset or liability's fair value measurement 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.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the valuation methodologies used at December 31, 2025 and 2024.

Collective Funds: Valued at the NAV of units of the bank collective trust. NAV is a readily determinable fair value and is the basis for current transactions.

NOTE 5 FAIR VALUE OF INVESTMENTS (CONTINUED)

Mutual Fund and Money Market Mutual Fund: Valued at the daily closing price as reported by the fund. The mutual funds and money market fund held by the Plan are open-end funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The mutual funds and money market fund held by the Plan are deemed to be actively traded.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31:

	2025			
	Level 1	Level 2	Level 3	Total
Collective Funds	$ -	$ 12,879,717	$ -	$ 12,879,717
Mutual Funds	46,645,673	-	-	46,645,673
Money Market Mutual Fund	496,191	-	-	496,191
Total Investments at Fair Value	$ 47,141,864	$ 12,879,717	$ -	$ 60,021,581

	2024			
	Level 1	Level 2	Level 3	Total
Collective Funds	$ -	$ 20,716,636	$ -	$ 20,716,636
Mutual Fund	40,598,779	-	-	40,598,779
Money Market Mutual Fund	106,838	-	-	106,838
Total Investments at Fair Value	$ 40,705,617	$ 20,716,636	$ -	$ 61,422,253

Investments in collective funds provide for daily liquidity and have no redemption features or other restrictions.

There were no transfers between levels of investments during the year ended December 31, 2025 and 2024.

NOTE 6 PLAN TERMINATION

The Plan Sponsor, as defined by the provisions of the Plan, has the right to terminate the Plan subject to the provisions of ERISA. In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations.

NOTE 6 PLAN TERMINATION (CONTINUED)

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (PBGC) if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan Sponsor and the level of benefits guaranteed by the PBGC.

NOTE 7 PLAN TAX STATUS

The Internal Revenue Service (IRS) has determined and informed the Company that the Plan and related trust are designed in accordance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, they believe that the Plan is qualified, and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require 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 upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 8 RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of the investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

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.

NOTE 9 PARTY-IN-INTEREST TRANSACTIONS

The Plan investments are managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee as defined by the Plan and, therefore, the investment transactions qualify as party-in-interest transactions. As described in Note 2, the Plan paid certain expenses related to Plan operations and investment activity to various service providers. These expenses are presented as administrative expenses in the statements of changes in net assets available for benefits for the years ended December 31, 2025 and 2024. These transactions are party in interest transactions under ERISA.

NOTE 10 RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	2025	2024
Net Assets Available for Benefits per the Financial Statements	$ 61,829,990	$ 63,234,091
Noninterest-Bearing Cash	(351,373)	(455,740)
Net Assets Available for Benefits per Form 5500	$ 61,478,617	$ 62,778,351

The following is a reconciliation of benefits paid per the financial statements to Form 5500 for the year ended December 31, 2025:

Benefits Paid per the Financial Statements	$ 9,490,457
Add: Amounts Allocated to Withdrawing Participants at December 31, 2025	351,373
Less: Amounts Allocated to Withdrawing Participants at December 31, 2024	(455,740)
Benefits Paid per Form 5500	$ 9,386,090

The following is a reconciliation of benefits paid per the financial statements to Form 5500 for the year ended December 31, 2024:

Benefits Paid per the Financial Statements	$ 10,037,456
Add: Amounts Allocated to Withdrawing Participants at December 31, 2024	455,740
Less: Amounts Allocated to Withdrawing Participants at December 31, 2023	(578,486)
Benefits Paid per Form 5500	$ 9,914,710

Amounts allocated to withdrawing participants are recorded on Form 5500 for benefit claims that have been processed and approved for payment prior to December 31, but not yet paid as of that date.

VANTIVA USA INC. PENSION PLAN FOR EMPLOYEES
E.I.N. 35-1724835 PLAN NO. 002
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2025

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
		Collective Funds		
	Capital Bank and Trust Company	Long Duration Government Trust	$ 9,400,000	$ 9,748,391
*	Fidelity Institutional Asset Management Trust Company	Small/Mid Cap Core Pool	1,892,589	3,131,326
		Total Collective Funds	11,292,589	12,879,717
		Mutual Funds		
*	Fidelity Management Trust Company	Intermediate Bond Fund	11,599,200	12,071,550
	American Funds	New Perspective Fund R6	15,957,437	16,526,535
	American Funds	Corporate Bond Fund R6	14,848,362	15,045,082
	Cohen & Steers	Real Estate Securities Fund	2,887,936	3,002,506
		Total Mutual Funds	45,292,935	46,645,673
		Money Market Mutual Fund		
*	Fidelity Investments	Treasury Portfolio Class I	496,191	496,191
			$ 57,081,715	$ 60,021,581

** Indicates party-in-interest*

VANTIVA USA INC. PENSION PLAN FOR EMPLOYEES
E.I.N. 35-1724835 PLAN NO. 002
SCHEDULE H, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2025

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Leased Rental	Expense Incurred With Transaction	Cost	Current Value	Net Gain (Loss)
Category (i) - A Single Transactions in Excess of 5% of Plan Assets								
American Funds	New Perspective R6	$ 13,822,177	$ -	$ -	$ -	$ 13,822,177	$ 13,822,177	$ -
American Funds	Corporate Bond R6	13,822,177	-	-	-	13,822,177	13,822,177	-
American Funds	International Vantage R6	-	8,200,608	-	-	7,521,818	8,200,608	678,790
Capital Bank and Trust Company	Long Duration Government DB Fund	9,400,000	-	-	-	9,400,000	9,400,000	-
Fidelity Management Trust Company	Long-Term Treasury Bond Index Fund	-	7,719,849	-	-	8,632,132	7,719,849	(912,283)
Fidelity Management Trust Company	Intermediate Bond	-	3,305,235	-	-	3,198,903	3,305,235	106,332
JP Morgan	Large Cap Growth R6	-	3,094,799	-	-	2,174,915	3,094,799	919,884
Prudential	U.S. Long Duration Corporate Bond Fund	-	3,973,695	-	-	3,664,022	3,973,695	309,673
Geode Capital Management Trust Company	Spartan 500 Index Pool A	-	9,137,782	-	-	4,397,015	9,137,782	4,740,767

VANTIVA USA INC. PENSION PLAN FOR EMPLOYEES
E.I.N. 35-1724835 PLAN NO. 002
SCHEDULE H, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Assets	(c) Purchase Price	(d) Selling Price	(e) Leased Rental	(f) Expense Incurred With Transaction	(g) Cost	(h) Current Value	(i) Net Gain (Loss)
Category (iii) - A Series of Transactions in Excess of 5% of Plan Assets								
American Funds	New Perspective R6							
	8 Purchases	$ 18,130,842	$ -	$ -	$ -	$ 18,130,842	$ 18,130,842	$ -
	4 Sales	-	2,336,547	-	-	2,173,405	2,336,547	163,142
American Funds	Corporate Bond R6							
	12 Purchases	16,328,625	-	-	-	16,328,625	16,328,625	-
	4 Sales	-	1,513,838	-	-	1,480,263	1,513,838	33,575
American Funds	International Vantage R6							
	7 Sales	-	9,755,069	-	-	8,971,282	9,755,069	783,787
Columbia Trust	Dividend Income Fund							
	7 Sales	-	3,166,413	-	-	2,414,484	3,166,413	751,929
Capital Bank and Trust Company	Long Duration Government DB Fund							
	1 Purchase	9,400,000	-	-	-	9,400,000	9,400,000	-
Fidelity Investments	Treasury Portfolio Class I							
	35 Purchases	6,596,920	-	-	-	6,596,920	6,596,920	-
	41 Sales	-	6,207,571	-	-	6,207,571	6,207,571	-
Fidelity Management Trust Company	Long-Term Treasury Bond Index Fund							
	7 Purchases	325,007	-	-	-	325,007	325,007	-
	6 Sales	-	8,095,889	-	-	9,041,776	8,095,889	(945,887)
Fidelity Management Trust Company	Intermediate Bond							
	17 Purchases	1,355,988	-	-	-	1,355,988	1,355,988	-
	9 Sales	-	5,937,083	-	-	5,745,714	5,937,083	191,369
JP Morgan	Large Cap Growth R6							
	2 Purchases	133,332	-	-	-	133,332	133,332	-
	6 Sales	-	3,554,133	-	-	2,494,879	3,554,133	1,059,254
Prudential	U.S. Long Duration Corporate Bond Fund							
	2 Purchases	39,625	-	-	-	39,625	39,625	-
	6 Sales	-	4,142,436	-	-	3,819,078	4,142,436	323,358
Geode Capital Management Trust Company	Spartan 500 Index Pool A							
	2 Purchases	194,068	-	-	-	194,068	194,068	-
	6 Sales	-	10,204,002	-	-	4,907,666	10,204,002	5,296,336

There were no category (ii) or (iv) reportable transactions for the year ended December 31, 2025.



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See CLAglobal.com/disclaimer. Securities and investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor, member FINRA/SIPC.

SCHEDULE SB ATTACHMENT
Line 26 - Schedule of Active Participant Data

Plan Name: Vantiva USA, Inc. Pension Plan for Employees
EIN/PN: 35-1724835/002
Valuation Date: January 1, 2025

Age	Years of Credited Service										Total
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & Over	
Under 25	-	-	-	-	-	-	-	-	-	-	-
25 to 29	-	-	-	-	-	-	-	-	-	-	-
30 to 34	-	-	-	-	-	-	-	-	-	-	-
35 to 39	3	-	-	1	-	-	-	-	-	-	4
40 to 44	20	-	-	2	-	-	-	-	-	-	22
45 to 49	34	-	-	1	2	-	-	-	-	-	37
50 to 54	45	-	-	3	2	1	-	-	-	-	51
55 to 59	43	-	-	3	1	7	1	-	-	-	55
60 to 64	31	-	-	2	3	2	2	1	-	-	41
65 to 69	14	-	-	-	-	1	1	-	2	-	18
70 & Over	5	-	-	-	-	1	-	1	-	2	9
Total	195	-	-	12	8	12	4	2	2	2	237

Valuation Interest Rates

IRS-Prescribed Three-Segment Rates, for the fourth month prior to the valuation date (Sep).

	24-Month Segment Rates	
	Unadjusted	Limited to 25 Year Corridor
Segment I:	5.07%	5.07%
Segment II:	5.33%	5.31%
Segment III:	5.36%	5.50%

The "Limited to 25 Year Corridor" rates are adjusted by the applicable maximum and applicable minimum percentages of the 25-year average segment rates, as set forth in the American Rescue Plan Act of 2021 ('ARPA-21') for use in Minimum Required Contribution calculations. The IRS Maximum Deductible Limit Calculations use the rates from the "Unadjusted" column above.

The Effective Interest Rate (EIR) for the 2025 Plan Year was 5.29%. For the prior Plan year, the EIR was 4.92%.

The EIR is the single rate of interest which, if used to determine the Funding Target, would equal the Funding Target determined using the plan sponsor's above elected discount rates. The EIR is used to discount contributions for minimum funding requirements and to accumulate excess contributions to the end of the year.

Mortality Table Elected

IRS 430(h) Generational Mortality Tables for the current plan year.

ASC 960 Assumptions

Interest Rate of 6.50% and assumed mortality was the PRI-2012 Adjusted Blue Collar Table projected with Scale MP-2021.

The selection of ASC 960 rates is the Plan Sponsor's view of the long-term rate of return on assets based on the actual trust assets. This rate was selected by the Plan Sponsor.

Interest Crediting Rate

4.03% for the Legacy Technicolor USA, Inc Cash Balance Participants
4.03% for the Legacy Technicolor Retirement Participants

Valuation Assets

Market Value of Assets.

Expenses	Administrative expenses were assumed to equal actual expenses in the prior year. Under this assumption, expenses of $1,657,543 were included in the Normal Cost.
Salary Scale	N/A
Taxable Wage Base Increases	N/A
Inflation	N/A
Marriage	Legacy Technicolor USA, Inc. - 80% of males and 60% of females are assumed to be married. Females are assumed to be 3 years younger than males. Legacy Technicolor USA, Retirement - 80% of males and 80% of females are assumed to be married. Females are assumed to be 3 years younger than males.
New or Rehired Employees	It was assumed there will be no new or rehired employees.

Benefit Commencement Date

Preretirement Death Benefit

Cash Balance Plan Feature
Immediate upon decrement

Retirement Plan Feature
The later of the death of the active participant, age 55 and 10 years of service

Vested Termination Benefit

Cash Balance Plan Feature
Former employees who terminated more than 1.5 years before the valuation date: later of age 63 or age as of valuation date.

Former employees who terminated less than 1.5 years before the valuation date:

- 45% elect to receive immediately (assumed paid in one year)
- 55% elect to defer to later of age 63 or age as of valuation date

Participants employed on the valuation date:

- 45% elect to receive upon future termination (assumed paid year following decrement)
- 55% elect to defer to later of age 63 or age as of valuation date

Retirement Benefit

Cash Balance Plan Feature

Former employees who terminated more than 1.5 years before the valuation date: later of age 63 or age as of valuation date.

Former employees who terminated less than 1.5 years before the valuation date and are early retirement eligible:

- 45% elect to receive immediately (assumed paid in one year)
- 55% elect to defer to later of age 63 or age as of valuation date

Participants employed on the valuation date:

- 45% elect to receive upon retirement (assumed paid year following decrement)
- 55% elect to defer to later of age 63 or age as of retirement

Retirement Plan Feature

Upon termination of employment, payable at Early Retirement Date.

Rationale: An experience analysis with respect to benefit commencement date was performed in 2022. The current assumption has been selected based on the prior experience analysis as well as observations of recent retirements, the actuary's experience with plans of a similar size, plan design, workforce composition, and discussions with the Plan Sponsor.

Form of Payment

Cash Balance Plan Feature

Lump Sum

Retirement Plan Feature

Life annuity with 5 year certain period

Covered Pay Used in Determination of the Retirement Plan Benefit

Total compensation paid during the Plan Year as a participant, excluding overtime, bonuses, shift differentials, premium pay commissions, severance, but including salary reductions contributed to Section 125 and 401(k) plans.

Retirement Rates

Rates varying by age

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which Participants retire by age are shown below.

Age	Rates
55-56	10.00%
57-59	8.00%
60-63	10.00%
64-65	25.00%
66-69	10.00%
70	100.00%

Rationale: An experience analysis with respect to retirement rates was performed in 2022. The current assumption has been selected based on the prior experience analysis as well as observations of recent retirements, the actuary's experience with plans of a similar size, plan design, workforce composition, and discussions with the Plan Sponsor.

Withdrawal Rates

Below is a table of representative rates.

Attained Age	Legacy Technicolor USA, Inc.	Legacy Technicolor Retirement
25	43.64%	21.53%
30	37.94%	20.26%
35	32.24%	18.57%
40	26.54%	16.38%
45	20.84%	13.55%
50	15.14%	9.89%

Rationale: An experience analysis with respect to withdrawal rates was performed in 2022. The current assumption has been selected based on the prior experience analysis as well as observations of recent retirements, the actuary's experience with plans of a similar size, plan design, workforce composition, and discussions with the Plan Sponsor.

Disability Incidence

None assumed.

Disability Mortality

None assumed.

Changes in non-required assumptions since the prior valuation

None

Changes in Prescribed Assumptions

In accordance with federal law, the discount rates for funding and Lump Sum Equivalence purposes were updated from the discount rates disclosed in the 2024 Actuarial Valuation Report to the discount rates shown above.

VANTIVA USA INC. PENSION PLAN FOR EMPLOYEES
E.I.N. 35-1724835 PLAN NO. 002
SCHEDULE H, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2025

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Leased Rental	Expense Incurred With Transaction	Cost	Current Value	Net Gain (Loss)
Category (i) - A Single Transactions in Excess of 5% of Plan Assets								
American Funds	New Perspective R6	$ 13,822,177	$ -	$ -	$ -	$ 13,822,177	$ 13,822,177	$ -
American Funds	Corporate Bond R6	13,822,177	-	-	-	13,822,177	13,822,177	-
American Funds	International Vantage R6	-	8,200,608	-	-	7,521,818	8,200,608	678,790
Capital Bank and Trust Company	Long Duration Government DB Fund	9,400,000	-	-	-	9,400,000	9,400,000	-
Fidelity Management Trust Company	Long-Term Treasury Bond Index Fund	-	7,719,849	-	-	8,632,132	7,719,849	(912,283)
Fidelity Management Trust Company	Intermediate Bond	-	3,305,235	-	-	3,198,903	3,305,235	106,332
JP Morgan	Large Cap Growth R6	-	3,094,799	-	-	2,174,915	3,094,799	919,884
Prudential	U.S. Long Duration Corporate Bond Fund	-	3,973,695	-	-	3,664,022	3,973,695	309,673
Geode Capital Management Trust Company	Spartan 500 Index Pool A	-	9,137,782	-	-	4,397,015	9,137,782	4,740,767

VANTIVA USA INC. PENSION PLAN FOR EMPLOYEES
E.I.N. 35-1724835 PLAN NO. 002
SCHEDULE H, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Assets	(c) Purchase Price	(d) Selling Price	(e) Leased Rental	(f) Expense Incurred With Transaction	(g) Cost	(h) Current Value	(i) Net Gain (Loss)
Category (iii) - A Series of Transactions in Excess of 5% of Plan Assets								
American Funds	New Perspective R6							
	8 Purchases	$ 18,130,842	$ -	$ -	$ -	$ 18,130,842	$ 18,130,842	$ -
	4 Sales	-	2,336,547	-	-	2,173,405	2,336,547	163,142
American Funds	Corporate Bond R6							
	12 Purchases	16,328,625	-	-	-	16,328,625	16,328,625	-
	4 Sales	-	1,513,838	-	-	1,480,263	1,513,838	33,575
American Funds	International Vantage R6							
	7 Sales	-	9,755,069	-	-	8,971,282	9,755,069	783,787
Columbia Trust	Dividend Income Fund							
	7 Sales	-	3,166,413	-	-	2,414,484	3,166,413	751,929
Capital Bank and Trust Company	Long Duration Government DB Fund							
	1 Purchase	9,400,000	-	-	-	9,400,000	9,400,000	-
Fidelity Investments	Treasury Portfolio Class I							
	35 Purchases	6,596,920	-	-	-	6,596,920	6,596,920	-
	41 Sales	-	6,207,571	-	-	6,207,571	6,207,571	-
Fidelity Management Trust Company	Long-Term Treasury Bond Index Fund							
	7 Purchases	325,007	-	-	-	325,007	325,007	-
	6 Sales	-	8,095,889	-	-	9,041,776	8,095,889	(945,887)
Fidelity Management Trust Company	Intermediate Bond							
	17 Purchases	1,355,988	-	-	-	1,355,988	1,355,988	-
	9 Sales	-	5,937,083	-	-	5,745,714	5,937,083	191,369
JP Morgan	Large Cap Growth R6							
	2 Purchases	133,332	-	-	-	133,332	133,332	-
	6 Sales	-	3,554,133	-	-	2,494,879	3,554,133	1,059,254
Prudential	U.S. Long Duration Corporate Bond Fund							
	2 Purchases	39,625	-	-	-	39,625	39,625	-
	6 Sales	-	4,142,436	-	-	3,819,078	4,142,436	323,358
Geode Capital Management Trust Company	Spartan 500 Index Pool A							
	2 Purchases	194,068	-	-	-	194,068	194,068	-
	6 Sales	-	10,204,002	-	-	4,907,666	10,204,002	5,296,336

There were no category (ii) or (iv) reportable transactions for the year ended December 31, 2025.

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

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

▶ **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
Vantiva USA Inc. Pension Plan for Employees

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
VANTIVA USA SHARED SERVICES, INC.

D Employer Identification Number (EIN)
35-1724835

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2025

2 Assets:

a Market value	**2a**	62,736,762
b Actuarial value	**2b**	62,736,762

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	523	27,671,611	27,671,611
b For terminated vested participants	1,540	46,755,453	46,755,453
c For active participants	237	5,433,995	5,433,995
d Total	2,300	79,861,059	79,861,059

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**	5.29%
6 Target normal cost		
a Present value of current plan year accruals	**6a**	0
b Expected plan-related expenses	**6b**	1,657,543
c Target normal cost	**6c**	1,657,543

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

Jeffrey A. Schapel, EA, MAAA, FCA

Signature of actuary

09/28/2026

Date

JEFFREY A. SCHAPEL, EA, MAAA, FCA

Type or print name of actuary

2607786

Most recent enrollment number

CBIZ RETIREMENT PLAN SERVICES

Firm name

440-447-9000

Telephone number (including area code)

5959 Rockside Woods Blvd N
Suite 600
Cleveland OH 44131

Address of the firm

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

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	1,587,001
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	1,587,001
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 6.66 %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	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 4.92 %		0
	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		0
	d Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	78.55 %
15	Adjusted funding target attainment percentage	15	78.55 %
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	86.83 %
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
07/18/2025	1,396,634	0			
10/15/2025	698,317	0			
01/15/2026	698,317	0			
05/11/2026	145,090	0			
09/15/2026	560,066	0			
			Totals ► 18(b)	3,498,424	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	3,330,557

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

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

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
5.07 %	5.31 %	5.50 %	

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	62

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes	☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	**28**	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	**30**	0

Part VIII Minimum Required Contribution For Current Year

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

a Target normal cost (line 6c)	**31a**	1,657,543
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	17,124,297	1,672,657
b Waiver amortization installment		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**	3,330,200

	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**	3,330,200
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	3,330,557

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

a Total (excess, if any, of line 37 over line 36)	**38a**	357
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

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

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

SCHEDULE SB ATTACHMENT
Line 22 - Weighted Average Retirement Age

Plan Name: Technicolor USA, Inc. Pension Plan for Employees
EIN/PN: 35-1724835/002
Valuation Date: January 1, 2025

The average retirement age for Line 22 was calculated by creating a hypothetical life table with retirement as the only decrement and then computing the average retirement age for the table, as shown in the following exhibit:

(A)	(B)	(C)	(D)	(E)
Retirement Age	Retirement Percent	Lx	Number of Employees Expected to Retire (B) x (C)	(A) x (D)
55	10.00%	10,000	1,000	55,000
56	10.00%	9,000	900	50,400
57	8.00%	8,100	648	36,936
58	8.00%	7,452	596	34,568
59	8.00%	6,856	548	32,332
60	10.00%	6,308	631	37,860
61	10.00%	5,677	568	34,648
62	10.00%	5,109	511	31,682
63	10.00%	4,598	460	28,980
64	25.00%	4,138	1,035	66,240
65	25.00%	3,103	776	50,440
66	10.00%	2,327	233	15,378
67	10.00%	2,094	209	14,003
68	10.00%	1,885	189	12,852
69	10.00%	1,696	170	11,730
70	100.00%	1,526	1,526	106,820
		Total	10,000	619,869
		Average		61.9869

SCHEDULE SB ATTACHMENT
Line 19 - Discounted Employer Contributions

Plan Name: Vantiva USA, Inc. Pension Plan for Employees
EIN/PN: 35-1724835/002
Valuation Date: January 1, 2025

Date	Amount of Contribution	Plan Year Beginning	Effective Interest Rate	Amount Discounted	Penalty Interest Rate	Additional Amount Discounted	Present Value on Valuation Date
7/18/2025	1,396,634	1/1/2025	5.29%	38,513	10.29%	8,324	1,349,797
10/15/2025	698,317	1/1/2025	5.29%	27,739	N/A	N/A	670,578
1/15/2026	698,317	1/1/2025	5.29%	36,395	N/A	N/A	661,922
5/11/2026	145,090	1/1/2025	5.29%	9,797	N/A	N/A	135,293
9/15/2026	560,066	1/1/2025	5.29%	47,099	N/A	N/A	512,967
Total	3,498,424						3,330,557

Minimum Funding Cost Method	The actuarial cost method used to determine the liabilities for minimum funding calculations is the Traditional Unit Credit method. The objective under this method is to fund each participant's benefits under the plan as they accrue. Under this cost method, the actuarial accrued liability is the sum of the individual accrued liabilities for all participants and the normal cost is the sum of the individual normal costs for each participant. The individual accrued liability for a participant is the present value of the accrued benefit as of the valuation date taking into account service and/or pay as of the valuation date. The individual normal cost for a participant is the present value of the benefit expected to accrue in the plan year being valued. If a plan is frozen, there is no normal cost attributable to benefit accruals.
Maximum deductible contribution method	The actuarial cost method used to determine the liabilities for maximum deductible calculations is the Projected Unit Credit method. The objective under this method is to fund each participant's benefits under the plan as they accrue, taking into consideration expected future compensation increases. Under this cost method, the actuarial accrued liability is the sum of the individual accrued liabilities for all participants and the normal cost is the sum of the individual normal costs for all participant. The individual accrued liability for a participant is the sum of 1) the present value of the accrued benefit earned as of the valuation date taking into account service and/or pay as of the valuation date; plus 2) the present value of the accrued benefit expected to be earned because of any expected future compensation increases. The individual normal cost for a participant is the sum of the present value of the benefit expected to accrue in the plan year being valued taking into account any expected future compensation increases.
Asset Method	Actuarial Value of Assets is equal to the Market Value of Assets. Accrued contributions are discounted back to the valuation date at the prior year's effective interest rate .
Changes in methods since the prior valuation	The Asset Method was changed so the Actuarial Value of Assets is equal to the Market Value of Assets.

Plan Provisions of Legacy Technicolor USA Inc. Participants

Covered Employees	Full-time employees of Technicolor USA Inc. (formerly known as Thomson Multimedia Inc.) are covered on the first day of the calendar quarter following the completion of one year of employment. Part-time employees are covered on the first day of the calendar quarter following the completion of 1,000 hours of service within a one-year period commencing on an anniversary of the date of employment. Effective January 1, 2009, the plan is closed to new hires.
Participation Date	Date of becoming a covered employee

Definitions

Pensionable pay	All compensation, including bonuses, overtime, commissions and incentive payments, prior to reductions for 401(k) and cafeteria plan contributions. Pensionable pay cannot exceed $200,000 annually.
Member accounts	A participant's Earned Benefit Account consists of the sum of three accounts. They are the Future Service Account, the Accrued Benefit Account, and the earned portion of the Transition Benefit Account. The first of these, the Future Service Account, applies to all employees who are covered by the Plan. The Accrued Benefit Account and the Transition Benefit Account apply only to those employees who were Members of the Plan on March 31, 1989. 1) **Future Service Account** – This account begins with a zero balance on the later of March 31, 1989 or the date that the employee becomes a Member of the Plan. At the end of each calendar quarter, this account is increased with credits equal to 4% of Compensation limited to one-sixth of the Social Security Wage Base for that quarter, plus 7% of Compensation above one-sixth of the Social Security Wage Base. As of December 31, 2009, pay accruals into the Future Service Account are frozen.

Member accounts (cont'd)

Additional Credits for Acquisitions – There is an additional credit for participants who were employed by General Electric Company for RCA Licensing Management Operation, Inc. as of December 31, 1998 and by Technicolor USA Consumer Electronics as of January 1, 1999. This additional credit is equal to the present value of the participant's General Electric Pension Credits for the Plan Year minus the total of all Pay- based Credits for the Plan Year. As of December 31, 2009, additional credits were frozen

Interest Crediting – In addition at the end of each calendar quarter the Future Service Account as of the end of the prior quarter is increased by a percentage equal to the 10-year U.S. Treasury rate as of the November 30 preceding the plan year. This rate shall not be less than 3.65%.

2) **Accrued Benefit Account** – This account, representing benefits accrued by Members prior to March 31, 1989, is increased with interest each calendar quarter in the same manner as the Future Service Account, except that the Member Contribution Account (a subaccount within this account) is increased by the greater of this rate and 1.5%.

3) **Transition Benefit Account** – This account, representing the projected difference at retirement between benefits to be earned under the pre-March 31, 1989 formula and benefits to be earned under the current formula, is increased with interest each calendar quarter in the same manner as the Future Service Account.

4) **Earned Benefit Account** – This account represents the sum of the above three accounts, with the following exception: The Transition Benefit Account is multiplied by a ratio, the numerator of which is the total Service after March 31, 1989, and the denominator of which is the total Service between March 31, 1989 and the Member's 60th birthday. This ratio may not exceed 1.

At 3 or more years of service, the Member may receive their entire Earned Account Balance as of the date of payment in the form of a lump sum. Alternatively, the Member can elect to receive a monthly annuity. This annuity can be paid in one of the three forms listed below and has a guarantee period of 5 years:

Life annuity
50% or 100% * Joint and Survivor

	A variable annuity, which increases the first day of each Plan Year by a percentage equal to the average interest crediting rate for the prior Plan Year. Conversions of the Earned Account Balance to any of the optional forms listed above is accomplished by multiplying the Balance by a factor from a table of factors. In each case, the annuity is the Actuarial Equivalent of the Earned Account Balance. *The normal form of benefit for married participants.
Normal Retirement Date (NRD)	First of the month coinciding with or next following the attainment of Age 65.
Eligibility for Benefits	
Normal retirement	Retirement on NRD
Early retirement	<u>Retirements prior to January 1, 2008</u> Retirement before NRD and on or after both attaining age 55 and completing three years of vesting service <u>Retirements after December 31, 2007</u> Retirement before NRD and on or after both attaining age 55 and completing three years of vesting service
Supplemental early retirement benefit	Retirement before NRD and on or after both attaining age 60 and completing 10 years of vesting service and Date of Hire prior to January 1, 2008
Deferred vested	Termination for reasons other than death or retirement after completing three years of vesting service
Death	Death while employed by the Employer, or after completion of three years of service
Preretirement spouse benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse
Monthly Benefits Paid Upon the Following Events	
Normal retirement	Earned Account Balance at retirement paid as a lump sum, or an actuarial equivalent annuity.

Early retirement

Earned Account Balance at retirement paid as a lump sum, or an actuarial equivalent annuity.

Supplemental early retirement benefit

Retirements prior to January 1, 2008:

Benefit is equal to the greater of the present values of the following monthly benefits:

Table of Supplemental Early Retirement benefit.

Years of Service		Monthly Benefit Payable to Age 65	Monthly Benefit Payable to Age 62
At Least	Less Than		
10	15	$0	$100
15	20	$55	$140
20	25	$60	$160
25	30	$65	$220
30	35	$70	$260
35 or more		$75	$260

These benefits will be reduced by the lump sum equivalent of other supplemental retirement benefits.

Retirements on or after January 1, 2008:

Benefits are equal to:

1. The present values of the monthly benefits table above using age and years of service at retirement

2. Minus the actuarial equivalent of the benefit accrued under the plan on or after January 1, 2008.

The Supplemental Early Retirement benefit cannot be less than zero.

Termination with deferred vested benefit

Earned Account Balance paid as a lump sum or an actuarial equivalent annuity. These benefits may be paid as a lump sum prior to age 55.

Death benefit	Earned Account Balance at death. If the beneficiary is a surviving spouse, this amount will be paid as a 5-year certain and life annuity over the spouse's lifetime. The spouse may elect to receive this amount as a lump sum. Non-spouse beneficiaries are paid as a lump sum.
Maximum on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective.

Plan Provisions for Legacy Technicolor Retirement Participants

Covered Employees	**Cash Balance Plan Feature:** Generally any Technicolor non-collectively bargained employee in a participating division who does not also participate in the Motion Industry Pension Plan. Effective January 1, 2009, the plan is closed to new employees. **Retirement Plan Feature:** Any Technicolor employee who was participating in the Retirement Plan feature of the plan on December 31, 2000 and did not make an irrevocable election to switch to the Cash Balance Plan feature of the plan on or before June 30, 2001. After July 1, 2001, no new participants are permitted in this plan. Accruals in the Retirement Plan were frozen for nonunion participants as of December 31, 2006. These participants started accruing in the Cash Balance plan as of January 1, 2007.
Participation Date	First day of the month coincident with or next following attaining age 21 following completion of at least 1,000 hours of service during the 12 consecutive month period ending on the anniversary of the employee's date of hire or during any plan year beginning on or after date of hire

Definitions

Participation service	One year for each year an employee works 1,000 or more hours of service.
Vesting service	For plan years before January 1, 2001: One year if the employee completes 1,000 hours in the first twelve months of employment and one year for each plan year the employee works 1,000 or more hours. For plan years after December 31, 2000: One year for each plan year the employee works 1,000 or more hours
Pension service	Years and months of service as a covered employee

Pensionable pay	Total compensation paid during the Plan Year as a participant, excluding overtime, bonuses, shift differentials, premium pay, commission severance, but including salary reductions contributed to Section 125 and 401(k) plans, up to the qualified plan limits.
Normal retirement date (NRD)	First day of the month coinciding with or next following the participant's 65th birthday.
Employee contributions	Retirement Plan Feature participants may contribute 2%, 3% or 4% of pensionable pay. Interest is credited at the minimum rate required by law (currently 120% of the Federal mid-term rate in effect at the beginning of the Plan Year).
Cash balance account	The cash balance account is equal to the sum of the accumulated pay and interest credits earned during the participant's employment. Prior to January 1, 2005, pay and interest credits are assumed credited at the end of each plan year. Effective January 1, 2005, pay and interest credits are credited at the end of each quarter. **Pay credits:** 4% of Pensionable Pay for the period. Effective December 31, 2009, the cash balance account no longer receives pay credits. **Interest credits**: Interest credits are based on the 10-year Treasury Constant Maturities as of November 30 immediately preceding the effective plan year. Quarterly interest is calculated using the cash balance account as of the beginning of the applicable period.
Retirement plan monthly benefit	The monthly pension benefit is equal to the maximum of a) or b); a) The sum of: (i) 50% of the employee's contribution to the Retirement Plan, and (ii) the excess, if any, of - 50% of the employee's basic deferrals to the Technicolor SCOPE Plan made between July 1, 1985 and December 31, 1998, over - the employee-purchased benefit attribution to those basic deferrals;

(iii) the amount attributable to the employee's participation in the Plan prior to December 1, 1972.

b) The employee-purchased benefit from the employee's contributions to the Retirement Plan.

Eligibility for Benefits

Normal Retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing ten years of vesting service
Postponed retirement	Retirement after NRD
Vested termination	Termination for reasons other than death or retirement after completing three years of vesting service
Disability	Permanent and total disability prior to NRD and on or after attaining age 55 and completing ten years of vesting service
Preretirement death	Death while eligible for normal, early, postponed, or deferred vested retirement benefits

Benefits Paid Upon the Following Events

Normal retirement	**Cash Balance Plan Feature:** Cash Balance Account determined as of NRD, paid as a lump sum or actuarially equivalent annuity **Retirement Plan Feature:** Retirement Plan monthly benefit determined as of NRD.
Early retirement	**Cash Balance Plan Feature:** Cash Balance Account determined as of the early retirement date, paid as a lump sum or actuarially equivalent annuity. **Retirement Plan Feature:** Retirement Plan monthly benefit determined as of the early retirement date, reduced 0.50% for each month of payment before age 65.
Postponed retirement	**Cash Balance Plan Feature:** Cash Balance Account determined as of the actual retirement date, paid as a lump sum or actuarially equivalent annuity.

	Retirement Plan Feature: Retirement Plan monthly benefit determined as of NRD. Distribution of pension must begin on NRD and employee contributions must cease upon commencement of benefits.
Vested termination	**Cash Balance Plan Feature:** Cash Balance Account determined as of the termination date, paid as a lump sum or actuarially equivalent annuity. **Retirement Plan Feature:** Retirement Plan monthly benefit determined as of the termination date, payable at NRD. Participant may elect a refund of employee contributions with interest upon termination of employment.
Disability	**Cash Balance Plan Feature:** Cash Balance Account determined as of the date of disablement, paid as lump sum or actuarially equivalent annuity. **Retirement Plan Feature:** Retirement Plan monthly benefit determined as of the date of disablement, reduced 0.50% for each month of payment before age 65.
Preretirement Death	**Cash Balance Plan Feature:** Cash Balance Account determined as of the date of death, paid as a lump sum or actuarially equivalent annuity. **Retirement Plan Feature:** Non-married participants shall receive employee's contributions with interest. Surviving spouse of a married participant shall receive a monthly benefit equal to 50% of the benefit that the participant would be entitled to had the participant survived to his or her earliest retirement date and elected the normal form of benefit. Surviving spouse may elect a refund of employee contributions with interest in lieu of monthly benefit.
Other Plan Provisions	
Forms of payment	The normal form of payment is a reduced 50% joint and survivor annuity if married and a 5 year certain and life annuity if not married. Optional forms are a single lump sum payment (for cash balance plan feature only), a 75% joint and survivor annuity, a 100% joint and survivor annuity, a 10 year certain and life annuity, or a life annuity.

Maximum on benefits and Pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such change becomes effective. Increases in the dollar limits are assumed for determining pension cost but not for determining contributions.

Significant Events Since Prior Valuation

None.

VANTIVA USA INC. PENSION PLAN FOR EMPLOYEES
E.I.N. 35-1724835 PLAN NO. 002
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2025

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
		Collective Funds		
	Capital Bank and Trust Company	Long Duration Government Trust	$ 9,400,000	$ 9,748,391
*	Fidelity Institutional Asset Management Trust Company	Small/Mid Cap Core Pool	1,892,589	3,131,326
		Total Collective Funds	11,292,589	12,879,717
		Mutual Funds		
*	Fidelity Management Trust Company	Intermediate Bond Fund	11,599,200	12,071,550
	American Funds	New Perspective Fund R6	15,957,437	16,526,535
	American Funds	Corporate Bond Fund R6	14,848,362	15,045,082
	Cohen & Steers	Real Estate Securities Fund	2,887,936	3,002,506
		Total Mutual Funds	45,292,935	46,645,673
		Money Market Mutual Fund		
*	Fidelity Investments	Treasury Portfolio Class I	496,191	496,191
			$ 57,081,715	$ 60,021,581

** Indicates party-in-interest*

SCHEDULE SB ATTACHMENT
Line 32 - Schedule of Amortization Bases

Plan Name: Vantiva USA, Inc. Pension Plan for Employees
EIN/PN: 35-1724835/002
Valuation Date: January 1, 2025

Original Valuation	Remaining Years	Amortization Type	Outstanding Balance	Current Year Amortization
1/1/2025	15.00 (Relief 15)	Relief 15	6,985,963	651,374
1/1/2024	14.00 (Relief 15)	Relief 15	4,039,302	394,451
1/1/2023	13.00 (Relief 15)	Relief 15	6,099,032	626,832

SCHEDULE SB ATTACHMENT
Line 25 - Change in Method

Plan Name: Vantiva USA Inc. Pension Plan for Employees
EIN/PN: 31-1724835/002
Valuation Date: January 1, 2025

The Asset Valuation Method has been changed to the Market Value of Assets effective January 1, 2025