

**COSA VFX 401(K) PLAN
PLAN HIGHLIGHTS**

IMPORTANT: *This is a summary of the plan features. For full details, please refer to the Summary Plan Description.*

Eligibility	
Excluded Employees:	The following employees are excluded from the Plan: • Employees covered by a collective bargaining agreement
Elective Deferral Contributions, Matching Contributions and Profit Sharing Contributions:	You must meet the following criteria to be eligible to make Elective Deferral Contributions and receive Matching Contributions and Profit Sharing Contributions • You must attain age 18 • You must complete 12 month(s) of service.
Enrollment Periods	
Elective Deferral Contributions, Matching Contributions and Profit Sharing Contributions:	On the first day of each plan quarter coincident with or next following the time you meet the eligibility criteria specified above.
Contributions	
Elective Deferral:	You may elect to defer from 0% up to 90% of your Compensation on a pre-tax basis. You may also elect to make Roth contributions to the Plan on an after-tax basis. You may elect to change your elections to contribute to the Plan on the dates established pursuant to Plan Administrator procedures. Federal law also limits the amount you may elect to defer under the Plan (\$19,500 in 2020). However, if you are age 50 or over, you may defer an additional amount up to \$6,500 (in 2020).
Matching Contributions:	The Company may, in its sole discretion, make a Matching Contribution on your behalf in an amount determined by the Company.
Profit Sharing Contributions:	The Company may, in its sole discretion, make a Profit Sharing Contribution on your behalf in an amount determined by the Company. Such contribution, if made, will be allocated to the Profit Sharing Contribution Account of each Participant eligible in pro rata shares.
Rollovers:	The Plan may accept a Rollover Contribution made on behalf of any Eligible Employee, regardless of whether such Employee has met the age and service requirements of the Plan. An Eligible Employee who has not yet met any of the eligibility requirements of the Plan will be deemed a Participant only with respect to amounts, if any, in his Rollover Contribution Account.
Vesting	
Fully Vested Accounts:	You will have a fully vested and nonforfeitable interest in your Elective Deferral Account, Rollover Contribution Account and Qualified Nonelective Contribution Account.
Matching Contribution Account and Profit Sharing Contribution Account:	Your interest in your Matching Contribution Account and Profit Sharing Contribution Account will vest based on your Years of Vesting Service according to a 2-6 year graded vesting schedule (20% per year starting with two years of vesting service).
Investing Plan Contributions	
Investments:	You may direct the investment of all of your Accounts in one or more of the available Investment Funds. Your elections will be subject to such rules and limitations as the Plan Administrator may prescribe. The Plan Administrator may restrict investment transfers to the extent required to comply with applicable law. The Plan is intended to constitute a plan described in section 404(c) of ERISA. This means that Plan fiduciaries may be relieved of liability for any of your losses that are the result of your investment elections.
Distributions	

Distributions from the plan:	You may receive a distribution from your account under the following circumstances: Immediately after your employment terminates Hardship After age 59-1/2 From the Rollover Contribution Account at any time Death
Contact Information Plan Administrator: Name: TAG Resources, LLC Plan Sponsor Contact Information: Address: 5543 Riverton Avenue, Suite 4, North Hollywood, CA 91601 Phone number: 818-358-4147 Employer Identification Number: 27-0391907 Plan Administrator Contact Information: Address: 6501 Deane Hill Drive , Knoxville, Tennessee 37919 Phone number: 865-670-1844	
<i>Note: These plan highlights are intended to be a very concise overview of plan features. For a detailed description of plan features, please review the Summary Plan Description or contact the Plan Administrator for more information. The plan features described in these plan highlights are subject to change and in the event of a discrepancy between the legal plan document and these highlights (or any other summary of plan features), the plan document shall control.</i>	