

Fill in this information to identify the case:Debtor Village Roadshow Entertainment Group USA Inc.United States Bankruptcy Court for the: _____ District of Delaware
(State)Case number 25-10475**Modified Official Form 410
Proof of Claim****12/24**

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies or any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	Directors Guild of America-Producer Pension and Health Plans	
	Name of the current creditor (the person or entity to be paid for this claim)	
	Other names the creditor used with the debtor	
2. Has this claim been acquired from someone else?	☒ No ☐ Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent?	Where should notices to the creditor be sent? See summary page	Where should payments to the creditor be sent? (if different)
Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)		
	Contact phone <u>818-973-3200</u>	Contact phone _____
	Contact email <u>dahdoot@bushgottlieb.com</u>	Contact email _____
	Uniform claim identifier (if you use one): _____	
4. Does this claim amend one already filed?	☒ No ☐ Yes. Claim number on court claims registry (if known) _____ Filed on _____ MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	☒ No ☐ Yes. Who made the earlier filing? _____	



Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor?	☒ No ☐ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: __ __ __ __
7. How much is the claim? \$ <u>TBD</u>	Does this amount include interest or other charges? ☐ No ☐ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).
8. What is the basis of the claim?	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information. <u>See attached rider.</u>
9. Is all or part of the claim secured?	☒ No ☐ Yes. The claim is secured by a lien on property. Nature or property: ☐ Real estate: If the claim is secured by the debtor's principle residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i>. ☐ Motor vehicle ☐ Other. Describe: _____ Basis for perfection: _____ Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.) Value of property: \$ _____ Amount of the claim that is secured: \$ _____ Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amount should match the amount in line 7.) Amount necessary to cure any default as of the date of the petition: \$ _____ Annual Interest Rate (when case was filed) _____ % ☐ Fixed ☐ Variable
10. Is this claim based on a lease?	☒ No ☐ Yes. Amount necessary to cure any default as of the date of the petition. \$ _____
11. Is this claim subject to a right of setoff?	☒ No ☐ Yes. Identify the property: _____



12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ No

☒ Yes. Check all that apply:

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

Amount entitled to priority

\$ _____

☐ Up to \$3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

\$ _____

☐ Wages, salaries, or commissions (up to \$15,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

\$ _____

☐ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ _____

☒ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ TBD

☐ Other. Specify subsection of 11 U.S.C. § 507(a)() that applies.

\$ _____

* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

13. Is all or part of the claim entitled to administrative priority pursuant to 11 U.S.C. § 503(b)(9)?

☒ No

☐ Yes. Indicate the amount of your claim arising from the value of any goods received by the debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim.

\$ _____

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(3) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☐ I am the creditor.

☒ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgement that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 07/18/2025
MM / DD / YYYY

/s/David E. Ahdoot
Signature

Print the name of the person who is completing and signing this claim:

Name David E. Ahdoot
First name Middle name Last name

Title Attorney

Company Bush Gottlieb, ALC
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address _____

Contact phone _____ Email _____



Verita (KCC) ePOC Electronic Claim Filing Summary

For phone assistance: Domestic (866) 526-6865 | International (781) 575-2076

Debtor: 25-10475 - Village Roadshow Entertainment Group USA Inc.		
District: District of Delaware		
Creditor: Directors Guild of America-Producer Pension and Health Plans David E. Ahdoot 801 N. Brand Blvd., Suite 950 Glendale, CA, 91203 United States Phone: 818-973-3200 Phone 2: Fax: Email: dahdoot@bushgottlieb.com	Has Supporting Documentation: Yes, supporting documentation successfully uploaded Related Document Statement:	
	Has Related Claim: No Related Claim Filed By:	
	Filing Party: Authorized agent	
Other Names Used with Debtor:	Amends Claim: No Acquired Claim: No	
Basis of Claim: See attached rider.	Last 4 Digits: No	Uniform Claim Identifier:
Total Amount of Claim: TBD	Includes Interest or Charges: None	
Has Priority Claim: Yes	Priority Under: 11 U.S.C. §507(a)(5): TBD	
Has Secured Claim: No Amount of 503(b)(9): No Based on Lease: No Subject to Right of Setoff: No	Nature of Secured Amount: Value of Property: Annual Interest Rate: Arrearage Amount: Basis for Perfection: Amount Unsecured:	
Submitted By: David E. Ahdoot on 18-Jul-2025 11:00:18 a.m. Pacific Time Title: Attorney Company: Bush Gottlieb, ALC		

RIDER TO PROOF OF CLAIM

(Directors Guild of America-Producer Pension and Health Plans/
Village Roadshow Entertainment Group USA Inc., et al.)

Pursuant to the Court's July 1, 2025 Order Approving Stipulation Between Union Entities And Debtors Permitting The Union Entities to File Consolidated Claims Under One Case Number [Docket No. 620], this Proof of Claim constitutes the "Master" Proof of Claim, applicable to all Debtor cases, filed by the Directors Guild of America-Producer Pension and Health Plans (the "**Plans**"). The Plans expressly reserve all rights and remedies with respect to each and every Debtor entity as a co-obligor with respect to Plan claims filed against any given Debtor.

Amount of Claim. The Amount of Claim as of the Petition Date is unliquidated.

Basis for Claim: General. This Proof of Claim is filed by the Plans. The Directors Guild of America, Inc. (the "**Guild**") is the exclusive collective bargaining representative of professionals who provide services in connection with the production of theatrical and television projects for the benefit of industry employers like Village Roadshow Entertainment Group USA Inc, as well as its co-Debtors, non-Debtor affiliates, subsidiaries, predecessors, successors, alter-egos, associated entities, representatives, agents and any other entities who shared an interrelation of operations, common management, centralized control of labor relations, and common ownership (collectively, the "**Debtor**"). The Plans are "employee benefit plans" within the meaning of ERISA Section 3(3), 29 U.S.C. § 1002(3), in that they were established by the Guild and motion picture and television producer employers, and are maintained for the purpose of providing their participants and beneficiaries with medical, surgical, and hospital benefits in the event of sickness, accident, disability, or death and retirement benefits. The Plans are "multiemployer plans" within the meaning of ERISA Section 3(37)(A), 29 U.S.C. § 1002(37)(A), in that more than one employer is required to contribute to the Plans and the Plans are maintained pursuant to collective bargaining agreements between the Guild and motion picture and television producers.¹

Each Guild collective bargaining agreement governs the terms and conditions of employment, including rates of compensation and benefit plan contributions. Additionally, each time the creative work of a Guild-represented employee in a motion picture is re-used, the Debtor must pay that individual a fee (called a "**Residual**") in order for the Debtor to continue to re-use the creative work. In some markets, a portion of this fee is collected by the Guild and allocated and paid to the Plans on behalf of the individual. This claim also includes the equitable rights of Guild-represented employees to remuneration through foreign and domestic video and rental levies, cable retransmission levies, and revenues and royalties related to cable retransmission and domestic and foreign royalty tribunals.

¹ The Plans understand that the Guild is filing an independent proof of claim. Furthermore, it is possible the Guild-represented employees may file individual proofs of claim which may, or may not, include claims enforceable by virtue of the Guild collective bargaining agreement. The Plans file this proof of claim to ensure that the Plans, and all Guild-represented employees, receive the full amount of payments and benefit contributions due under the Guild collective bargaining agreements, and to preserve any independent right of the Plans to enforce payment obligations on behalf of the services of Guild-represented employees. The Plans do not seek, and will not accept, duplicate recovery of any claims.

The Debtor's liabilities to the Plans arise from the Debtor's pre-production, production, and/or distribution of various motion picture and/or television projects produced subject to certain collective bargaining obligations with the Guild and the Plans ("**Projects**"). These liabilities are based upon numerous writings, including, but not limited to, the applicable Guild collective bargaining agreements and all other prior and subsequent collective bargaining agreements (collectively, "**Basic Agreement**"), and all assumption agreements, trust agreements, letters of adherence, letters of guarantee, security agreements, settlement agreements and other documents and/or facts, including but not limited to any documents or facts concerning the Debtor indicating that this Debtor is liable for Guild obligations on its own account, and/or for Guild obligations of each applicable related co-debtors (collectively, "**Guild Agreements**"). The Debtor may also be liable for Residuals pursuant to 28 U.S.C. § 4001 or other applicable law, on which pension and health contributions to the Plans may also be required. The Debtor has represented to the Guild that rights in certain Projects are owned by the Debtor.

Basis for Claim: Specific. The Debtor's liabilities to the Plans, which may include, among other things, pension and health contributions, arise from the Debtor's role in the pre-production, production, and/or distribution of the Projects (collectively, "**Obligations**"). The Debtor is also responsible for periodically providing reports in connection with the Obligations to ensure that full payment has been made.

As more fully stated below in the General Reservation of Rights, the Plans' investigation remains ongoing, and the Plans expressly reserve the right to advance claims for additional amounts arising from any applicable member services provided pursuant to the Basic Agreement for Projects that have not yet been identified.

Other Proof of Claim Relating to this Claim. The Plans understand that the Guild has filed a proof of claim concerning the Debtor's obligation to the Guild and to the Plans under the Basic Agreement ("**Guild Proof of Claim**"). The Plans' proof of claim incorporates that Guild Proof of Claim and all exhibits thereto, and is filed to preserve any independent rights that may be held by the Plans in connection with claims against the Debtor. The Plans do not seek, and will not accept, duplicate recovery of amounts due.

Priority and Administrative Claims. 11 U.S.C. § 507(a)(4) provides priority for certain wages, up to \$15,150 per each individual or corporation, earned within 180 days prior to the Petition Date. 11 U.S.C. § 507(a)(5) provides priority for certain contributions to employee benefit plans arising from services rendered within 180 days prior to the Petition Date less the aggregate amount paid to each such employee under § 507(a)(4). The Plans therefore assert that all eligible portions of its claim are entitled to priority under § 507(a), and are otherwise to be classed as a general unsecured claim to the extent priority status is not allowed.

For information purposes, the Plans may also be entitled to administrative claims. In addition to secured non-priority claims, if any, and claims entitled to priority under § 507(a)(4) and (5) referenced above, post-petition Residuals and/or unpaid initial compensation in connection with the Projects, along with applicable interest and liquidated damages, are accumulating as administrative claims to the extent provided by all applicable law, including 11 U.S.C. §§ 503,

507, and 1113. Moreover, portions of the Plans' claim may be entitled to administrative priority pursuant to 11 U.S.C. § 1114.

Documents. Upon information and belief, the Debtor is in possession of all books and records required to calculate and implement such payments, including, but not limited to, the voluminous Basic Agreement. The Plans, upon request, will make copies of any applicable documents available to parties in interest.

Credits; Duplicative Claims. All known payments on this claim have been credited. To the extent that any third party effects payment, this claim shall be reduced accordingly.

Open Accounts. The Plans' claim is not based upon an open account.

Judgments. No judgment has been entered on the Plans' claim except as the Guild may have filed for arbitration liquidating the amount of debt owed by the Debtor.

General Reservations of Rights. The Plans reserve the right to file with this Court an amended proof of claim in connection with any element or aspect of this Proof of Claim, including but not limited to claim quantification, Debtor liability and secured status. The Plans further reserve all rights against any and all co-debtors on this debt, as well as any other liability, including, but not limited to, any affiliates, subsidiaries, predecessors, successors, alter-egos, associated entities, representatives and agents affiliated with the Debtor. This Proof of Claim shall not waive the Plans' right to have final orders in non-core matters entered only after de novo review by a District Court; or the right to trial by jury in any proceeding so triable in this case or any case, controversy, or proceeding related to this case; or the right to have the District Court withdraw the reference in any matter subject to mandatory or discretionary withdrawal; or to adjudicate rights in other applicable forums, or any other rights, claims, actions, defenses, set-offs, or recoupment to which these entities are or may be entitled under agreements in law or in equity, all of which rights are expressly reserved. In addition, the filing of this Proof of Claim is not intended and should not be construed to be an election of remedies or waiver of any past, present, or future defaults on any obligation owed to the Plans.