

AMENDMENT NUMBER TWO TO A BEKA BOOK, INC. 401(K) RETIREMENT PLAN

SUMMARY PLAN DESCRIPTION MATERIAL MODIFICATIONS

I INTRODUCTION

This is a Summary of Material Modifications regarding the A Beka Book, Inc. 401(k) Retirement Plan ("Plan"). Unless stated otherwise, the modifications described in this summary are effective as of January 1, 2024. This is merely a summary of the most important changes to the Plan and information contained in the Summary Plan Description ("SPD") previously provided to you. It supplements and amends that SPD so you should retain a copy of this document with your copy of the SPD. If you have any questions, contact the Administrator. If there is any discrepancy between the terms of the Plan, as modified, and this Summary of Material Modifications, the provisions of the Plan will control.

II SUMMARY OF CHANGES

1. Excluded Employees - All Contributions

If you are a member of a class of employees identified below, you are an Excluded Employee and you are not entitled to participate in the Plan. The Excluded Employees are:

- union employees whose employment is governed by a collective bargaining agreement under which retirement benefits were the subject of good faith bargaining, unless the collective bargaining agreement provides otherwise.
- certain nonresident aliens who have no earned income from sources within the United States
- employees who are residents of Puerto Rico
- leased employees
- reclassified employees (a person the Employer does not treat as a common law employee on its payroll records, such as someone paid as an independent contractor or an out-sourced worker)

Additional Excluded Employee provisions

As to Matching Contributions, exclude Demand Hourly Employees. However, if such Demand Hourly Employee completes 1,000 Hours of Service during the first employment year or a subsequent Plan Year (beginning with the Plan Year which includes the first anniversary of employment), then such Employee will become eligible to participate in the Plan Matching Contributions on the next applicable Entry Date. See the Plan Administrator for additional information if you are not sure if this affects you.