

BENEFIT PLAN AMENDMENT

1. Article I – PREAMBLE

- 1.1. **Adoption and effective date of Amendment.** The Employer adopts this Amendment to the LAIKA, LLC Flexible Benefits Plan (enter name of Plan) (the “Plan”) to reflect Pub. L. No. 119-21, § 70405 (2025) (the “One Big Beautiful Bill” or “OB BB”) concerning limitations on maximum annual contribution elections for the Dependent Care Flexible Spending Arrangement (“DCFSA” or “Dependent Care FSA”) benefit.
- 1.2. The Employer and plan sponsor intend this Amendment as good faith compliance with the Plan provisions. This Amendment shall be effective on or after January 1, 2026.
- 1.3. **Supersession of inconsistent provisions.** This Amendment shall supersede the provisions of the Plan to the extent those provisions are inconsistent with the provisions of this Amendment.

2. Article II - Limitations on Maximum Annual Contributions Imposed by Law

- 2.1. **Effective Date.** This Amendment is effective on or after January 1, 2026.
- 2.2. **Change of DCFSA Income Exclusion Limitation.** Notwithstanding any provision contained in this Plan to the contrary, the change in the maximum contribution election for the DCFSA is amended as follows:

The maximum contribution election for the Dependent Care FSA in or on account of any taxable year of the Participant cannot be greater than the lesser of the Earned Income limitation described in Internal Revenue Code § 129(b); or the limitation of exclusion described in Internal Revenue Code § 129(a)(2).

IN WITNESS WHEREOF, and as evidence of the adoption of the Amendment set forth herein, this Amendment to the Plan has been executed this 24 day of November, 2025.

Name of Employer:

LAIKA, LLC

By: Erin Baldwin Plomion

Employer

SUMMARY OF MATERIAL MODIFICATIONS (SMM) FOR THE

LAIKA, LLC Flexible Benefits Plan

1) General. This is a Summary of Material Modifications (SMM) regarding the above-referenced plan (the “Plan”). This SMM supplements and amends the Summary Plan Description (SPD) previously provided to you. You should retain this document with your SPD for future reference.

2) Identification of Employer. The legal name, address and federal Employer Identification Number (EIN) of the Employer are:

Employer Name: LAIKA, LLC

EIN: 93-0851504

Employer Street Address:

6750 NE Bennett Street

Employer City, State, and ZIP Code:

Hillsboro, OR 97124

3) Description of Modifications. The Employer has amended your plan effective on or after January 1, 2026. If you have any questions regarding the application of this provision to you, contact your Employer.

The maximum contribution election for the Dependent Care Flexible Spending Arrangement in or on account of any taxable year of the Participant cannot be greater than the lesser of the Earned Income limitation described in Internal Revenue Code § 129(b); or the limitation of exclusion described in Internal Revenue Code § 129(a)(2).

ACTIONS TAKEN AND RESOLUTIONS ADOPTED BY CONSENT

Of Authorized Representative

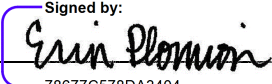
LAIKA, LLC

The undersigned, being an authorized representative of LAIKA, LLC (the "Employer") hereby adopt the following Resolution by unanimous consent and direct that this Consent Resolution be entered in the minute books of the Corporation.

RESOLVED, that the Amendment to the LAIKA, LLC Flexible Benefits Plan effective January 1, 2026 is hereby approved and adopted, and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the Amendment.

The undersigned further certifies that attached hereto is a copy of the Amendment approved and adopted in the foregoing resolution.

Date: November 24, 2025

Signed:  _____
Signed by:
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Erin Plomion, SVP, Finance & Accounting

(print name/title)