

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed 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-SF.	OMB Nos. 1210-0110 1210-0089 <div style="border: 1px solid black; text-align: center; padding: 5px; font-weight: bold; font-size: 1.2em;">2018</div> This Form is Open to Public Inspection
---	--	---

Part I Annual Report Identification Information	
For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018	
A This return/report is for:	☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☐ a one-participant plan ☐ a foreign plan
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 Check box if filing under:	☐ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)

Part II Basic Plan Information —enter all requested information													
1a Name of plan WONDER MEATS, INC. CASH BALANCE PLAN	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">1b Three-digit plan number (PN) ►</td> <td style="width: 40%; text-align: center; color: blue;">002</td> </tr> <tr> <td colspan="2">1c Effective date of plan 01/01/2015</td> </tr> </table>	1b Three-digit plan number (PN) ►	002	1c Effective date of plan 01/01/2015									
1b Three-digit plan number (PN) ►	002												
1c Effective date of plan 01/01/2015													
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) WONDER MEATS, INC. 20 BROAD STREET CARLSTADT, NJ 07072	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) 22-3328042</td> </tr> <tr> <td>2c Sponsor's telephone number 201-935-1700</td> </tr> <tr> <td>2d Business code (see instructions) 722300</td> </tr> </table>	2b Employer Identification Number (EIN) 22-3328042	2c Sponsor's telephone number 201-935-1700	2d Business code (see instructions) 722300									
2b Employer Identification Number (EIN) 22-3328042													
2c Sponsor's telephone number 201-935-1700													
2d Business code (see instructions) 722300													
3a Plan administrator's name and address ☒ Same as Plan Sponsor.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>3b Administrator's EIN</td> </tr> <tr> <td>3c Administrator's telephone number</td> </tr> </table>	3b Administrator's EIN	3c Administrator's telephone number										
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	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>4b EIN</td> </tr> <tr> <td>4d PN</td> </tr> </table>	4b EIN	4d PN										
4b EIN													
4d PN													
5a Total number of participants at the beginning of the plan year	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">5a</td> <td style="width: 40%; text-align: center; color: blue;">41</td> </tr> <tr> <td>5b Total number of participants at the end of the plan year</td> <td style="text-align: center; color: blue;">39</td> </tr> <tr> <td>5c Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)</td> <td style="text-align: center; color: blue;">0</td> </tr> <tr> <td>5d(1) Total number of active participants at the beginning of the plan year</td> <td style="text-align: center; color: blue;">38</td> </tr> <tr> <td>5d(2) Total number of active participants at the end of the plan year</td> <td style="text-align: center; color: blue;">38</td> </tr> <tr> <td>5e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested</td> <td style="text-align: center; color: blue;">2</td> </tr> </table>	5a	41	5b Total number of participants at the end of the plan year	39	5c Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	0	5d(1) Total number of active participants at the beginning of the plan year	38	5d(2) Total number of active participants at the end of the plan year	38	5e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	2
5a	41												
5b Total number of participants at the end of the plan year	39												
5c Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	0												
5d(1) Total number of active participants at the beginning of the plan year	38												
5d(2) Total number of active participants at the end of the plan year	38												
5e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	2												

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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. 07/08/2019	STEVEN REALBUTO
	Signature of plan administrator	Date
SIGN HERE		Enter name of individual signing as plan administrator
	Signature of employer/plan sponsor	Date
		Enter name of individual signing as employer or plan sponsor

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☒ Yes ☐ No ☐ Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 4156430. (See instructions.)

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	509301	607444
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	509301	607444
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	206522	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	-84973	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		121549
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	17945	
e Certain deemed and/or corrective distributions (see instructions)	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	5461	
g Other expenses	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		23406
i Net income (loss) (subtract line 8h from line 8c)	8i		98143
j Transfers to (from) the plan (see instructions)	8j	0	

Part IV Plan Characteristics

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1C
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions

10 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? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		☒	0
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		☒	0
c Was the plan covered by a fidelity bond?	10c	☒		70000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		☒	0
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		☒	0
f Has the plan failed to provide any benefit when due under the plan?	10f		☒	0
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g		☒	0
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		☒	
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below) ☒ Yes ☐ No

11a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 **11a** 0

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? ☐ Yes ☒ No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)

a 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 letter ruling granting the waiver. Month Day Year

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year **12b**

c Enter the amount contributed by the employer to the plan for this plan year **12c**

d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) **12d**

e Will the minimum funding amount reported on line 12d be met by the funding deadline? ☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year? ☐ Yes ☒ No

If "Yes," enter the amount of any plan assets that reverted to the employer this year **13a**

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

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 2018 This Form is Open to Public Inspection
--	--	---

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

▶ **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 <u>WONDER MEATS, INC. CASH BALANCE PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>WONDER MEATS, INC.</u>	D Employer Identification Number (EIN) <u>22-3328042</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>12</u> Day <u>31</u> Year <u>2018</u>	
2 Assets:	
a Market value.....	2a <u>360709</u>
b Actuarial value	2b <u>360709</u>
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment	(1) Number of participants (2) Vested Funding Target (3) Total Funding Target
b For terminated vested participants	<u>0</u> <u>0</u> <u>0</u>
c For active participants	<u>1</u> <u>285</u> <u>285</u>
d Total	<u>38</u> <u>509529</u> <u>515704</u>
	<u>39</u> <u>509814</u> <u>515989</u>
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 <u>5.73%</u>
6 Target normal cost	6 <u>169138</u>

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	
<u>ZHIHUA LIU</u>	<u>07/01/2019</u>
Signature of actuary	Date
<u>PENSERV, INC.</u>	<u>17-08189</u>
Type or print name of actuary	Most recent enrollment number
<u>118 NORTH BEDFORD ROAD, SUITE 303</u>	<u>914-709-4004</u>
Firm name	Telephone number (including area code)
<u>MOUNT KISCO, NY 10549</u>	
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	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>0.00</u> %	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)		16943
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 <u>5.89</u> %		998
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		17941
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	69.90%
15 Adjusted funding target attainment percentage	15	69.91%
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	142.00%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	69.91%

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
09/17/2018	38425	0			
03/25/2019	120504	0			
06/14/2019	47593	0			
Totals ▶			18(b)	206522	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	204424

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ 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: 3.92%	2nd segment: 5.52%	3rd segment: 6.29%	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions)	Prior regulation:	☐ Prescribed - combined	☐ Prescribed - separate	☐ Substitute
	Current regulation:	☒ 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 Is the plan required to provide a Schedule of Active Participants? 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 6)	31a	169138	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	155280		25349
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	194487	
	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	194487	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	204424	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	9937	
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 Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:				
a Schedule elected	☐ 2 plus 7 years	☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008	☐ 2009	☐ 2010	☐ 2011

WONDER MEATS, INC. CASH BALANCE PLAN
Schedule SB, line 26 - Schedule of Active Participant Data
Plan Name: WONDER MEATS, INC. CASH BALANCE PLAN
Plan EIN: 22-3328042
Plan Number: 002

Age	Years of Credited Service																													
	< 1			1 - 4			5 - 9			10 - 14			15 - 19			20 - 24			25 - 29			30 - 34			35 - 39			40+		
	#	Average		#	Average		#	Average		#	Average		#	Average		#	Average		#	Average		#	Average		#	Average		#	Average	
		Comp.	Cash Bal		Comp.	Cash Bal		Comp.	Cash Bal		Comp.	Cash Bal		Comp.	Cash Bal		Comp.	Cash Bal		Comp.	Cash Bal		Comp.	Cash Bal		Comp.	Cash Bal		Comp.	Cash Bal
<25				4																										
25-29				3																										
30-34				1			2			3																				
35-39				3						1																				
40-44				2			2			1			3																	
45-49				2			3																							
50-54							1					2																		
55-59				1			1			1																				
60-64												1																		
65-69				1																										
70+																														

Age is attained age as of the valuation date.

indicates the number of active participants in an age and service category.

WONDER MEATS, INC. CASH BALANCE PLAN
Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
Plan Name: WONDER MEATS, INC. CASH BALANCE PLAN
Plan EIN: 22-3328042
Plan Number: 002

Normal Retirement Benefit

Actuarial Cost Method: PPA06 Funding Rules

IRC430 Funding Yield Curve Segmented Rates

First Segment: 3.92%

Second Segment: 5.52%

Third Segment: 6.29%

IRC404 Funding Yield Curve Segmented Rates

First Segment: 2.5%

Second Segment: 3.92%

Third Segment: 4.5%

PBGC Segmented Rates

First Segment: 2.33%

Second Segment: 3.55%

Third Segment: 4.11%

Pre-Retirement Valuation Assumptions

Retirement Valuation Assumptions

Mortality Table 2018 430 Optional Combined TD9826

Cash Balance Assumptions: Accumulation Rates:

Current Year Rate: 4.00%

Projected Future Years Rate: 4.00%

IRC417(e)(3) Interest Assumption

Segment Rate same as Funding Yield Curve Segmented Rates

IRC417(e)(3) Pre-retirement Mortality

Mortality Table 2018 417 Applicable Mortality Table N2017-60

IRC417(e)(3) Retirement Mortality

Mortality Table 2018 417 Applicable Mortality Table N2017-60

Optional Forms Assumption

0% of participants will elect the Plan Normal Form

100% of participants will elect a Lump Sum (single payment)

0% of participants will elect a 50% Joint & Contingent annuity

WONDER MEATS, INC. CASH BALANCE PLAN
Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
Plan Name: WONDER MEATS, INC. CASH BALANCE PLAN
Plan EIN: 22-3328042
Plan Number: 002

Pre-Retirement Actuarial Equivalence Assumptions

Investment Earnings	4% Effective annual rate
---------------------	--------------------------

Retirement Actuarial Equivalence Assumptions

Investment Earnings	4% Effective annual rate
Mortality Table	2015 417(e)(3) Applicable Mortality Table

Assumptions for IRC415 Maximum Benefit Actuarial Adjustments

Investment Earnings	5% Effective annual rate
Mortality Table	2018 417 Applicable Mortality Table N2017-60

Retirement Protection Act of 1994 Interest Rate for non-life annuities

Investment Earnings	5.5% Effective annual rate
---------------------	----------------------------

WONDER MEATS, INC. CASH BALANCE PLAN

Schedule SB, line 22 - Description of Weighted Average Retirement Age

Plan Name: WONDER MEATS, INC. CASH BALANCE PLAN

Plan EIN: 22-3328042

Plan Number: 002

The weighted average retirement age of 65 is the average of the assumed retirement ages for all active participants as of the valuation date rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% as of the participant's assumed retirement age.

WONDER MEATS, INC. CASH BALANCE PLAN
Schedule SB, line 32 - Schedule of Amortization Bases
Plan Name: WONDER MEATS, INC. CASH BALANCE PLAN
Plan EIN: 22-3328042
Plan Number: 002

Type of Base	Present Value	Date Established	Years Remaining	Amount of Installment
Shortfall Base	155,280	12/31/2018	7	25,349

WONDER MEATS, INC. CASH BALANCE PLAN
Schedule SB, Part V - Summary of Plan Provisions
Plan Name: WONDER MEATS, INC. CASH BALANCE PLAN
Plan EIN: 22-3328042
Plan Number: 002

Plan Effective Date	January 1, 2015
Plan Anniversary Date	January 1, 2018
Participation Eligibility	Minimum age: 21 and Minimum months of service: 12
Plan Entry Date	01/01 or 07/01 coincident with or following the satisfaction of the requirements
Normal Retirement Date	First day of the month coincident with or following age 65 and the completion of 5 years of participation
Normal Form of Benefit	Single Life Annuity (Qualified Joint and Survivor annuity is the required standard option)
Retirement Benefit Optional Forms	Lump Sum (single payment) 50% Monthly Joint and Contingent Annuity
Normal Retirement Benefit	IRC415 maximum annual benefit: \$220,000 Actuarially adjusted under IRC415(b) for benefit commencement age and benefit form Benefit limited to 100% of compensation
Compensation Definition	Actual compensation prior to NRD Annual salary up to \$275,000 considered
Pre-Retirement Death Benefit	Lump sum payable on death of participant
Vested Retirement Benefit	Vesting Schedule: Cliff vesting (100% after 3 years) Computation Period: Plan Years Based on periods of service rounded to nearest year
Accrued Retirement Benefit	Units accrued to date
Cash Balance Criteria Set #1	Membership criteria: Census Subgroup# 0 Theoretical cash balance contribution credit: 3.00% of compensation
Cash Balance Criteria Set #2	Membership criteria: Census Subgroup# 1 Theoretical cash balance contribution credit: 29.00% of compensation

WONDER MEATS, INC. CASH BALANCE PLAN
Schedule SB, Part V - Summary of Plan Provisions
Plan Name: WONDER MEATS, INC. CASH BALANCE PLAN
Plan EIN: 22-3328042
Plan Number: 002

Cash Balance Criteria Set #3

Membership criteria:

Census Subgroup# 2

Theoretical cash balance contribution credit:

13.00% of compensation

WONDER MEATS, INC. CASH BALANCE PLAN
Schedule SB, line 19 - Discounted Employer Contributions
Plan Name: WONDER MEATS, INC. CASH BALANCE PLAN
Plan EIN: 22-3328042
Plan Number: 002

Date	Amount	Plan Year	Effective Rate of Interest	Discounted Amount
09/17/2018	38425.01	2018	5.73%	39046.00
03/25/2019	120504.00	2018	5.73%	118969.00
06/14/2019	47593.05	2018	5.73%	46409.00
Total for Minimum Required Contribution	206522.06			204424.00

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 2018 This Form is Open to Public Inspection
---	--	---

For calendar plan year 2018 or fiscal plan year beginning **1/1/2018** and ending **12/31/2018**

► **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 WONDER MEATS, INC. CASH BALANCE PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF WONDER MEATS, INC.	D Employer Identification Number (EIN) 22-3328042	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		
F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500		

Part I Basic Information			
1 Enter the valuation date: 12/31/2018			
2 Assets:			
a Market value	2a	360709	
b Actuarial value	2b	360709	
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.....	0	0	0
b For terminated vested participants.....	1	285	285
c For active participants.....	38	509529	515704
d Total.....	39	509814	515989
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	5.73 %	
6 Target normal cost	6	169138	

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	 Signature of actuary	7/1/2019 Date
	ZHIHUA LIU Type or print name of actuary	1708189 Most recent enrollment number
	PENSERV, INC. Firm name	914-709-4004 Telephone number (including area code)
	118 NORTH BEDFORD ROAD, SUITE 303 Address of the firm	
	MOUNT KISCO NY 10549 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 ☐

For Paperwork Reduction Act Notice, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2018

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	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of 0 %	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)		16943
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 5.89 %		998
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		17941
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	69.9 %
15 Adjusted funding target attainment percentage	15	69.91 %
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	142 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	69.91 %

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
9/17/2018	38425	0			
3/25/2019	120504	0			
6/14/2019	47593	0			
Totals ▶			18(b)	206522	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	204424

20 Quarterly contributions and liquidity shortfalls:**a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No**b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ 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: 3.92 %	2nd segment: 5.52 %	3rd segment: 6.29 %
		☐ N/A, full yield curve used		
b	Applicable month (enter code).....		21b	0
22	Weighted average retirement age		22	65
23	Mortality table(s) (see instructions)	Prior regulation:	☐ Prescribed - combined	☐ Prescribed - separate
		Current regulation:	☒ Prescribed - combined	☐ Prescribed - separate
			☐ Substitute	☐ 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	Is the plan required to provide a Schedule of Active Participants? 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 6)	31a	169138
b	Excess assets, if applicable, but not greater than line 31a	31b	0
32	Amortization installments:	Outstanding Balance	Installment
a	Net shortfall amortization installment.....	155280	25349
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 () and the waived amount	33	
34	Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	194487
	Carryover balance	Prefunding balance	Total balance
35	Balances elected for use to offset funding requirement.....	0	0
36	Additional cash requirement (line 34 minus line 35).....	36	194487
37	Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	204424
38	Present value of excess contributions for current year (see instructions)		
a	Total (excess, if any, of line 37 over line 36)	38a	9937
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 Pension Relief Act of 2010 (See Instructions)

41	If an election was made to use PRA 2010 funding relief for this plan:	
a	Schedule elected	☐ 2 plus 7 years ☐ 15 years
b	Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011