

<p style="text-align: center;"><b>Form 5500</b></p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p style="font-size: x-small;">This form is required to be filed for employee benefit plans 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).</p> <p style="text-align: center;"><b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b></p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold; text-align: center;">2023</p> <hr/> <p style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</p>
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**Part I Annual Report Identification Information**  
 For calendar plan year 2023 or fiscal plan year beginning 08/01/2023 and ending 07/31/2024

**A** This return/report is for:  a multiemployer plan  a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan  a DFE (specify) \_\_\_\_\_

**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** If the plan is a collectively-bargained plan, check here. . . . .

**D** Check box if filing under:  Form 5558  automatic extension  the DFVC program

special extension (enter description)

**E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . .

**Part II Basic Plan Information—enter all requested information**

<p><b>1a</b> Name of plan <u>DIAMOND FOODS INC, BARGAINING UNIT PENSION PLAN</u></p>	<p><b>1b</b> Three-digit plan number (PN) ▶ <u>001</u></p>
<p><b>2a</b> 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) <u>DIAMOND FOODS LLC</u></p> <p><u>HECTOR BOLANOS</u> <u>1050 DIAMOND ST</u> <u>STOCKTON, CA 95205-7020</u></p> <p><u>PO BOX 1727</u> <u>STOCKTON, CA 95201-1727</u></p>	<p><b>1c</b> Effective date of plan <u>09/15/1992</u></p> <p><b>2b</b> Employer Identification Number (EIN) <u>81-4577932</u></p> <p><b>2c</b> Plan Sponsor's telephone number <u>209-467-6000</u></p> <p><b>2d</b> Business code (see instructions) <u>311900</u></p>

**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 accompanying schedules, statements and attachments, 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.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	05/12/2025	JUAN CARDENAS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> 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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	283
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits ..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> . ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits ..... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	74
	<b>6a(2)</b>	62
	<b>6b</b>	71
	<b>6c</b>	115
	<b>6d</b>	248
	<b>6e</b>	
	<b>6f</b>	248
	<b>6g(1)</b>	
<b>6g(2)</b>		
<b>6h</b>		
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	<b>7</b>	

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
**1B 1I**

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

<b>9a</b> Plan funding arrangement (check all that apply)	<b>9b</b> Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

- a Pension Schedules**
- (1)  **R** (Retirement Plan Information)
  - (2)  **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
  - (3)  **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
  - (4)  **DCG** (Individual Plan Information) – Number Attached \_\_\_\_\_
  - (5)  **MEP** (Multiple-Employer Retirement Plan Information)

- b General Schedules**
- (1)  **H** (Financial Information)
  - (2)  **I** (Financial Information – Small Plan)
  - (3)  **A** (Insurance Information) – Number Attached \_\_\_\_\_
  - (4)  **C** (Service Provider Information)
  - (5)  **D** (DFE/Participating Plan Information)
  - (6)  **G** (Financial Transaction Schedules)

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**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

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**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

If "Yes" is checked, complete lines 11b and 11c.

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**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

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**11c** Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

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<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  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).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small>  <b>2023</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2023 or fiscal plan year beginning 08/01/2023 and ending 07/31/2024

▶ **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.

<b>A</b> Name of plan <u>DIAMOND FOODS INC, BARGAINING UNIT PENSION PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>DIAMOND FOODS LLC</u>	<b>D</b> Employer Identification Number (EIN) <u>81-4577932</u>	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

**Part I Basic Information**

<b>1</b>	Enter the valuation date: Month <u>08</u> Day <u>01</u> Year <u>2023</u>		
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	<u>13853356</u>
	<b>b</b> Actuarial value .....	<b>2b</b>	<u>14879083</u>
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment .....	<u>121</u>	<u>8345030</u>
	<b>b</b> For terminated vested participants .....	<u>88</u>	<u>3765118</u>
	<b>c</b> For active participants .....	<u>74</u>	<u>6375931</u>
	<b>d</b> Total .....	<u>283</u>	<u>18486079</u>
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b) .....		
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</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 .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	<u>5.27 %</u>
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	<u>0</u>
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	<u>20000</u>
	<b>c</b> Target normal cost .....	<b>6c</b>	<u>20000</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.

<b>SIGN HERE</b>		
	Signature of actuary	<u>03/27/2025</u>
	<u>JOSEPH L PENICK</u>	Date
	Type or print name of actuary	<u>23-05940</u>
	<u>CURCIO WEBB, LLC</u>	Most recent enrollment number
	Firm name	<u>415-743-5692</u>
	<u>610 16TH STREET</u>	Telephone number (including area code)
	<u>SUITE 205</u>	
	<u>OAKLAND, CA 94612</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

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	997
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	0
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	997
<b>10</b>	Interest on line 9 using prior year's actual return of <u>5.56</u> % .....	0	55
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
<b>a</b>	Present value of excess contributions (line 38a from prior year) .....		2815
<b>b(1)</b>	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>5.45</u> % .....		153
<b>b(2)</b>	Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
<b>c</b>	Total available at beginning of current plan year to add to prefunding balance .....		2968
<b>d</b>	Portion of (c) to be added to prefunding balance .....		2968
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) .....	0	4020

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	80.28 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	80.28 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	85.95 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>		<b>18 Contributions made to the plan for the plan year by employer(s) and employees:</b>					
(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		
11/09/2023	68566		02/12/2025	79471			
02/08/2024	68566						
05/13/2024	68566						
08/15/2024	68566						
10/10/2024	129075						
11/08/2024	79471						
<b>Totals ▶</b>			<b>18(b)</b>	562281	<b>18(c)</b>	0	

<b>19</b>	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
<b>a</b>	Contributions allocated toward unpaid minimum required contributions from prior years. ....	<b>19a</b>	0
<b>b</b>	Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b>	0
<b>c</b>	Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b>	534485
<b>20</b>	Quarterly contributions and liquidity shortfalls:		
<b>a</b>	Did the plan have a "funding shortfall" for the prior year? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>b</b>	If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>c</b>	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

<b>Part V Assumptions Used to Determine Funding Target and Target Normal Cost</b>			
<b>21</b> Discount rate:			
<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 5.00 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code).....			<b>21b</b> 4
<b>22</b> Weighted average retirement age .....			<b>22</b> 64
<b>23</b> Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute		

<b>Part VI Miscellaneous Items</b>	
<b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. .... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>26</b> Demographic and benefit information	
<b>a</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. .... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>b</b> Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	<b>27</b>

<b>Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years</b>	
<b>28</b> Unpaid minimum required contributions for all prior years .....	<b>28</b> 0
<b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	<b>29</b> 0
<b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....	<b>30</b> 0

<b>Part VIII Minimum Required Contribution For Current Year</b>			
<b>31</b> Target normal cost and excess assets (see instructions):			
<b>a</b> Target normal cost (line 6c).....	<b>31a</b>		20000
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....	<b>31b</b>		0
<b>32</b> Amortization installments:	Outstanding Balance	Installment	
<b>a</b> Net shortfall amortization installment .....	3652434	363310	
<b>b</b> Waiver amortization installment .....	0	0	
<b>33</b> 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 .....	<b>33</b>		
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	<b>34</b>		383310
	Carryover balance	Prefunding balance	Total balance
<b>35</b> Balances elected for use to offset funding requirement .....	0	0	0
<b>36</b> Additional cash requirement (line 34 minus line 35).....	<b>36</b>		383310
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	<b>37</b>		534485
<b>38</b> Present value of excess contributions for current year (see instructions)			
<b>a</b> Total (excess, if any, of line 37 over line 36)	<b>38a</b>		151175
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....	<b>38b</b>		0
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....	<b>39</b>		0
<b>40</b> Unpaid minimum required contributions for all years .....	<b>40</b>		0

<b>Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)</b>	
<b>41</b> If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input checked="" type="checkbox"/> 2020 <input type="checkbox"/> 2021	

<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2023</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2023 or fiscal plan year beginning **08/01/2023** and ending **07/31/2024**

<b>A</b> Name of plan <b>DIAMOND FOODS INC, BARGAINING UNIT PENSION PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>DIAMOND FOODS LLC</b>	<b>D</b> Employer Identification Number (EIN) <b>81-4577932</b>	

**Part I Service Provider Information (see instructions)**

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

**a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).....  Yes  No

**b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

PRINCIPAL CUSTODY SOLUTIONS

510 N VALLEY MILLS DRIVE  
SUITE 400  
WACO, TX 76710-6075

42-1466678

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
12	TRUSTEE	40901	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	6859	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

**Part II Service Providers Who Fail or Refuse to Provide Information**

**4** Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

**Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)**  
(complete as many entries as needed)

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>SCHEDULE D</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>	<b>DFE/Participating Plan Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <hr/> <b>2023</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2023 or fiscal plan year beginning **08/01/2023** and ending **07/31/2024**

<b>A</b> Name of plan <b>DIAMOND FOODS INC, BARGAINING UNIT PENSION PLAN</b>	<b>B</b> Three-digit plan number (PN)	<b>001</b>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <b>DIAMOND FOODS LLC</b>	<b>D</b> Employer Identification Number (EIN) <b>81-4577932</b>	

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:	<b>PRINCIPAL/BLACKROCK SHORT TERM FD1</b>	
<b>b</b> Name of sponsor of entity listed in (a):	<b>PRINCIPAL CUSTODY SOLUTIONS</b>	
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>42-1466678-001</b>	<b>C</b>	<b>557870</b>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)**

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

**a** Plan name

**b** Name of plan sponsor

**c** EIN-PN

**a** Plan name

**b** Name of plan sponsor

**c** EIN-PN

**a** Plan name

**b** Name of plan sponsor

**c** EIN-PN

**a** Plan name

**b** Name of plan sponsor

**c** EIN-PN

**a** Plan name

**b** Name of plan sponsor

**c** EIN-PN

**a** Plan name

**b** Name of plan sponsor

**c** EIN-PN

**a** Plan name

**b** Name of plan sponsor

**c** EIN-PN

**a** Plan name

**b** Name of plan sponsor

**c** EIN-PN

**a** Plan name

**b** Name of plan sponsor

**c** EIN-PN

**a** Plan name

**b** Name of plan sponsor

**c** EIN-PN

**a** Plan name

**b** Name of plan sponsor

**c** EIN-PN

**a** Plan name

**b** Name of plan sponsor

**c** EIN-PN

<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).  ▶ <b>File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2023</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2023 or fiscal plan year beginning <b>08/01/2023</b> and ending <b>07/31/2024</b>	
<b>A</b> Name of plan <b>DIAMOND FOODS INC, BARGAINING UNIT PENSION PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>DIAMOND FOODS LLC</b>	<b>D</b> Employer Identification Number (EIN) <b>81-4577932</b>

<b>Part I</b>	<b>Asset and Liability Statement</b>
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**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

		(a) Beginning of Year	(b) End of Year
<b>Assets</b>			
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	-2629	-2796
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	157702	197641
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>		
<b>(3)</b> Other .....	<b>1b(3)</b>	4823	4577
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	275850	557870
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>		
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>		
<b>(B)</b> All other .....	<b>1c(3)(B)</b>		
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>		
<b>(B)</b> Common .....	<b>1c(4)(B)</b>		
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>		
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>		
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>		
<b>(8)</b> Participant loans .....	<b>1c(8)</b>		
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>		
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>		
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>		
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>		
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	13419024	12703418
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>		
<b>(15)</b> Other .....	<b>1c(15)</b>		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities .....	1d(1)		
(2) Employer real property .....	1d(2)		
e Buildings and other property used in plan operation .....	1e		
f Total assets (add all amounts in lines 1a through 1e) .....	1f	13854770	13460710
<b>Liabilities</b>			
g Benefit claims payable .....	1g		
h Operating payables .....	1h		
i Acquisition indebtedness .....	1i		
j Other liabilities .....	1j		
k Total liabilities (add all amounts in lines 1g through 1j) .....	1k	0	0
<b>Net Assets</b>			
l Net assets (subtract line 1k from line 1f) .....	1l	13854770	13460710

**Part II Income and Expense Statement**

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: (A) Employers .....	2a(1)(A)	403339	
(B) Participants .....	2a(1)(B)		
(C) Others (including rollovers) .....	2a(1)(C)		
(2) Noncash contributions .....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2) .....	2a(3)		403339
<b>b Earnings on investments:</b>			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit) .....	2b(1)(A)	13481	
(B) U.S. Government securities .....	2b(1)(B)		
(C) Corporate debt instruments .....	2b(1)(C)		
(D) Loans (other than to participants) .....	2b(1)(D)		
(E) Participant loans .....	2b(1)(E)		
(F) Other .....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F) .....	2b(1)(G)		
(2) Dividends:			
(A) Preferred stock .....	2b(2)(A)		
(B) Common stock .....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds) .....	2b(2)(C)	411551	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C) .....	2b(2)(D)		
(3) Rents .....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds .....	2b(4)(A)	2679567	
(B) Aggregate carrying amount (see instructions) .....	2b(4)(B)	2679567	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result .....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate .....	2b(5)(A)		
(B) Other .....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B) .....	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	<b>2b(6)</b>		
(7) Net investment gain (loss) from pooled separate accounts.....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts.....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities.....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		1043999
<b>c</b> Other income .....	<b>2c</b>		6319
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	<b>2d</b>		1878689

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	<b>2e(1)</b>	2224988	
(2) To insurance carriers for the provision of benefits.....	<b>2e(2)</b>		
(3) Other.....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		2224988
<b>f</b> Corrective distributions (see instructions).....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	<b>2g</b>		
<b>h</b> Interest expense .....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances.....	<b>2i(1)</b>		
(2) Contract administrator fees.....	<b>2i(2)</b>		
(3) Recordkeeping fees.....	<b>2i(3)</b>		
(4) IQPA audit fees.....	<b>2i(4)</b>		
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>	28500	
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>		
(7) Actuarial fees .....	<b>2i(7)</b>		
(8) Legal fees .....	<b>2i(8)</b>		
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>		
(11) Other expenses .....	<b>2i(11)</b>	19261	
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		47761
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	<b>2j</b>		2272749

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		-394060
<b>l</b> Transfers of assets:			
(1) To this plan .....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		

**Part III Accountant's Opinion**

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1)  Unmodified (2)  Qualified (3)  Disclaimer (4)  Adverse

**b** Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1)  DOL Regulation 2520.103-8 (2)  DOL Regulation 2520.103-12(d) (3)  neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

**c** Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: MOSS ADAMS LLP

(2) EIN: 91-0189318

**d** The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1)  This form is filed for a CCT, PSA, DCG or MTIA. (2)  It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

**Part IV Compliance Questions**

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) .....		X	
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) .....		X	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
<b>e</b> Was this plan covered by a fidelity bond?.....	X		500000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? .....		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.).....	X		
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan? .....		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. ....		X	

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?.....  Yes  No  
If "Yes," enter the amount of any plan assets that reverted to the employer this year \_\_\_\_\_.

**5b** 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.)

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> PN(s)

**5c** Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) .....  Yes    No    Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 415433.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2023</b>  <b>This Form is Open to Public Inspection.</b>
--	---	---

For calendar plan year 2023 or fiscal plan year beginning **08/01/2023** and ending **07/31/2024**

<b>A</b> Name of plan <b>DIAMOND FOODS INC, BARGAINING UNIT PENSION PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>DIAMOND FOODS LLC</b>	<b>D</b> Employer Identification Number (EIN) <b>81-4577932</b>	

<b>Part I</b>	<b>Distributions</b>
---------------	----------------------

**All references to distributions relate only to payments of benefits during the plan year.**

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	<b>1</b>	<b>0</b>
---	----------	----------

**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
EIN(s): \_\_\_\_\_

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....	<b>3</b>	<b>0</b>
--	----------	----------

<b>Part II</b>	<b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....  Yes  No  N/A  
**If the plan is a defined benefit plan, go to line 8.**

**5** 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 ruling letter granting the waiver. **Date:** Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_  
**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	<b>6a</b>	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year.....	<b>6b</b>	
<b>c</b> Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) .....	<b>6c</b>	

**If you completed line 6c, skip lines 8 and 9.**

**7** Will the minimum funding amount reported on line 6c be met by the funding deadline? .....  Yes  No  N/A

**8** If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? .....  Yes  No  N/A

<b>Part III</b>	<b>Amendments</b>
-----------------	-------------------

**9** If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ....  Increase  Decrease  Both  No

<b>Part IV</b>	<b>ESOPs</b> (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....  Yes  No

**11 a** Does the ESOP hold any preferred stock? .....  Yes  No

**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) .....  Yes  No

**12** Does the ESOP hold any stock that is not readily tradable on an established securities market? .....  Yes  No

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

**13** Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

<b>a</b> The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment) .....	<b>14a</b>	
<b>b</b> The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) .....	<b>14b</b>	
<b>c</b> The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	<b>14c</b>	

**15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

**16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</b> If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers .....	<b>16b</b>	

**17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment.....

**Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans**

**18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment.....

**19** If the total number of participants is 1,000 or more, complete lines (a) and (b):

**a** Enter the percentage of plan assets held as:  
 Public Equity: \_\_\_\_\_% Private Equity: \_\_\_\_\_% Investment-Grade Debt and Interest Rate Hedging Assets: \_\_\_\_\_%  
 High-Yield Debt: \_\_\_\_\_% Real Assets: \_\_\_\_\_% Cash or Cash Equivalents: \_\_\_\_\_% Other: \_\_\_\_\_%

**b** Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:  
 0-5 years  5-10 years  10-15 years  15 years or more

**20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

**a** Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero?  Yes  No

**b** If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:  
 Yes.  
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.  
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.  
 No. Other. Provide explanation.....

**Part VII IRS Compliance Questions**

**21a** Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?  Yes  No

**21b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).  
 Design-based safe harbor method  
 "Prior year" ADP test  
 "Current year" ADP test  
 N/A

**22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter \_\_\_/\_\_\_/\_\_\_\_ (MM/DD/YYYY) and the Opinion Letter serial number \_\_\_\_\_.



Report of Independent Auditors  
and Financial Statements  
with Supplemental Schedules

**Diamond Foods, Inc. Bargaining Unit Pension Plan**

July 31, 2024 and 2023

## **Table of Contents**

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## Report of Independent Auditors

The Plan Administrator of  
Diamond Foods, Inc. Bargaining Unit Pension Plan

### Report on the Audit of the Financial Statements

#### *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit*

We have performed audits of the financial statements of Diamond Foods, Inc. Bargaining Unit Pension Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of July 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended July 31, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Diamond Foods, Inc. Bargaining Unit Pension Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of July 31, 2024 and 2023, and for the year ended July 31, 2024, stating that the certified investment information, as described in Note 6 to the financial statements, is complete and accurate.

#### **Opinion**

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP).
- the information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Diamond Foods, Inc. Bargaining Unit Pension Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Diamond Foods, Inc. Bargaining Unit Pension Plan's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the plan, and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Diamond Foods, Inc. Bargaining Unit Pension Plan's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Diamond Foods, Inc. Bargaining Unit Pension Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Other Matter***

*Supplemental Schedules Required by ERISA*

The supplemental schedules of Schedule H, line 4(i) – schedule of assets (held at end of year) and Schedule H, line 4(j) – schedule of reportable transactions as of and for the year ended July 31, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosures under ERISA.
- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

*Moss Adams LLP*

Seattle, Washington  
May 8, 2025

## **Financial Statements**

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**Diamond Foods, Inc. Bargaining Unit Pension Plan**  
**Statements of Net Assets Available for Benefits**  
**July 31, 2024 and 2023**

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	2024	2023
<b>ASSETS</b>		
Investments, at fair value		
Cash equivalents	\$ 557,870	\$ 275,850
Registered investment companies	12,703,418	13,419,024
Total investments	13,261,288	13,694,874
Receivables		
Interest receivable	4,577	4,822
Employer contribution receivable	197,641	157,702
Total receivables	202,218	162,524
Total assets	13,463,506	13,857,398
<b>LIABILITIES</b>		
Pending trades	2,796	2,628
Total liabilities	2,796	2,628
<b>NET ASSETS AVAILABLE FOR BENEFITS</b>	<b>\$ 13,460,710</b>	<b>\$ 13,854,770</b>

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See accompanying notes.

**Diamond Foods, Inc. Bargaining Unit Pension Plan**  
**Statement of Changes in Net Assets Available for Benefits**  
**Year Ended July 31, 2024**

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INVESTMENT INCOME	
Net appreciation in fair value of investments	\$ 1,043,999
Dividends and interest	425,278
Miscellaneous income	<u>6,073</u>
Net investment income	<u>1,475,350</u>
CONTRIBUTIONS	
Employer	<u>403,339</u>
Total additions	<u>1,878,689</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO	
Benefits paid directly to participants	2,224,988
Administrative expenses	<u>47,761</u>
Total deductions	<u>2,272,749</u>
CHANGE IN NET ASSETS	(394,060)
NET ASSETS AVAILABLE FOR BENEFITS	
Beginning of year	<u>13,854,770</u>
End of year	<u><u>\$ 13,460,710</u></u>

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See accompanying notes.

# Diamond Foods, Inc. Bargaining Unit Pension Plan

## Notes to Financial Statements

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### Note 1 – Description of Plan

The following brief description of the Diamond Foods, Inc. Bargaining Unit Pension Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

**General** – The Plan is a defined benefit pension plan providing benefits to all eligible employees of the Plan sponsor, Diamond Foods, Inc. (the Company), and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Company froze the Plan effective July 31, 2010 (the freeze date). No new benefits shall accrue after the freeze date. Years of service after the freeze date are not taken into account in determining a Participant's credited service and accrued benefit under the Plan. However, a Participant's years of service after the freeze date are counted to determine the Participant's vested interest in their accrued benefit and their eligibility for early retirement benefits.

The Plan is administered by the Diamond Foods, Inc. Pension Committee (the Committee). The Committee has overall responsibility for the operation and administration of the Plan. The Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance, and reports to the Board of Directors of the Company.

**Eligibility** – Prior to August 1, 1998, eligible employees were any employee hired in one of the positions classified as a benefited position. After August 1, 1998, an eligible employee is any employee who by specific reference to the Plan is required to be covered according to the terms of a collective bargaining agreement or a set of Terms and Conditions. Excluded from eligibility are salaried employees, nonresident aliens and contract employees. See the Plan document for specific details on eligibility requirements.

### Payment of benefits

*Pension benefits and vesting* – Employees with five or more years of service, before the freeze date, are entitled to annual pension benefits beginning at normal retirement age (62). Annual pension benefits are based on years of credited service times a rate set by the Plan. The Plan permits early retirement at age 55 if the participant has completed at least ten years of vesting service. In the case of early retirement, payment of normal benefits is either deferred until normal retirement age or commenced at early retirement age and reduced based on the number of years prior to age 62 that the individual retires. Prior to August 1, 2017, employees could elect to receive the value of their accumulated plan benefits as an annuity, payable monthly from retirement. Effective August 1, 2017, employees may elect a payment method of a lump-sum distribution upon retirement or termination, or they may elect to receive their benefits as an annuity payable monthly from retirement. Effective December 17, 2018, the involuntary cash-out amount was increased from \$1,000 to \$5,000. For annuity starting dates between March 28, 2005, and December 16, 2018, if the present value of the accrued benefit is between \$1,000 and \$5,000, the participant may elect to receive a lump sum cash out of their accrued benefit.

*Death and disability benefits* – In the event of the death of a vested participant before retirement, the participant's spouse is entitled to the standard form of pension benefit. A participant that becomes permanently and totally disabled is eligible for the normal monthly pension benefit if the participant has completed at least ten years of vesting service and attained the age of 55.

## Diamond Foods, Inc. Bargaining Unit Pension Plan Notes to Financial Statements

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### Note 2 – Summary of Accounting Policies

**Basis of accounting** – The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America, using the accrual method of accounting.

**Use of estimates** – The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements, and changes therein. Actual results could differ from those estimates.

**Investment valuation** – The investments are stated at fair value. The Plan's trustee, Principal Bank, certifies the fair value of all investments. If available, quoted market prices are used to value investments. Fair value is the price that would be received to sell an asset or paid to transfer a liability (the exit price) in an orderly transaction between market participants at the measurement date.

**Income recognition** – Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. The net appreciation in fair value of investments consists of both the realized gains or losses and unrealized appreciation and depreciation of those investments.

**Payment of benefits** – Benefit payments to participants are recorded upon distribution.

**Expenses** – The Plan's expenses are paid by the Plan or the Company, as specified in the plan document. Expenses that are paid by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statement of changes in net assets available for benefits. In addition, certain investment related expenses are deducted from investment earnings, as disclosed in the investment prospectus, and thus are not separately disclosed in the accompanying financial statements.

**Subsequent events** – Subsequent events are events or transactions that occur after the statement of net assets available for benefits date but before the financial statements are available to be issued. The Plan recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the statement of net assets available for benefits, including the estimates inherent in the process of preparing the financial statements. The Plan's financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the statement of net assets available for benefits but arose after the statement of net assets available for benefits date and before the financial statements are available to be issued.

The Plan has evaluated subsequent events through May 8, 2025, which is the date the financial statements were available to be issued.

## Diamond Foods, Inc. Bargaining Unit Pension Plan

### Notes to Financial Statements

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#### Note 3 – Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan’s provisions to the service employees have rendered. Accumulated Plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits payable under all circumstances (retirement, death, disability, and termination of employment) are included, to the extent they are deemed attributable to employee service, rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by an independent actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuations as of August 1, 2024 and 2023, were (a) mortality assumptions using PRI-2012 blue collar (amount-weighted) with scale MP-2021 from 2012 as adjusted by IRS for 2024 valuation, (b) retirement age assumptions (varying ages between 55 and 75 with 100% of employees retired by age 75 for 2024 and retirement age assumptions (varying ages between 55 and 70 with 100% of employees retired by age 70 for 2023, and (c) investment return assumptions using average rates of 7% per year pre-decrement and 5% per year post-decrement for active participants and a 7% average rate of return for non-actives. The lump sum payment option was added to the Plan in 2019, consequently, all active employees are assumed to elect the lump sum form of payment at decrement, with lump sum conversions at 5% interest.

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated Plan benefits. The computations of the actuarial present value of accumulated Plan benefits were made as of August 1, 2024 and 2023. Had the valuations been performed as of July 31, there would be no material differences.

	2024	2023
Actuarial present value of accumulated Plan benefits		
Vested benefits		
Participants currently receiving payments	\$ 6,391,876	\$ 7,054,954
Other participants	7,873,968	9,073,934
	14,265,844	16,128,888
Nonvested benefits	35,543	38,832
Total actuarial present value of accumulated Plan benefits	\$ 14,301,387	\$ 16,167,720

## Diamond Foods, Inc. Bargaining Unit Pension Plan

### Notes to Financial Statements

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	2024
Actuarial present value of accumulated Plan benefits at beginning of year	\$ 16,167,720
Increase (decrease) during the year attributable to	
Benefits accumulated and actuarial (gains) and/or losses	(705,288)
Increase for interest due to the decrease in the discount period	1,053,866
Benefits paid	(2,224,988)
Net decrease	(1,876,410)
Increase (decrease) at August 1st, 2024 due to assumption and method changes	10,077
Actuarial present value of accumulated Plan benefits at end of year	\$ 14,301,387

#### Note 4 – Funding Policy

**Employee contributions** – Contributions by participants are not required or permitted by the Plan.

**Employer contributions** – The Company's funding policy is to make annual contributions to the Plan based upon estimates prepared by the consulting actuary using acceptable actuarial principles, such that, all benefits will be fully provided for by the time employees retire. The Company has implemented the pension funding relief provisions of The American Rescue Plan Act of 2021. These provisions have resulted in reduction of and deferral of minimum funding requirements.

The Company's contributions for 2024 and 2023 exceeded the minimum funding requirements of ERISA.

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

#### Note 5 – Fair Value Measurements

The framework for measuring fair value provides a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

The three levels of the fair value hierarchy are described as follows:

**Level 1** – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

## Diamond Foods, Inc. Bargaining Unit Pension Plan

### Notes to Financial Statements

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**Level 2** – Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

**Level 3** – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation techniques used for assets measured at fair value. There have been no changes in the techniques used at July 31, 2024 and 2023.

*Registered investment companies (mutual funds)* – Valued at the daily closing price as reported by the fund. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The funds held by the Plan are deemed to be actively traded. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission.

*Cash equivalents* – Valued based on net asset values of the shares held by the Plan at year-end.

The valuation methods used by the Plan may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables disclose, by level, the fair value hierarchy of the Plan's assets at fair value as of July 31, 2024 and 2023:

	Fair Value Measurements at July 31, 2024		
	Level 1	Level 2	Total
Registered investment companies - mutual funds	\$ 12,703,418	\$ -	\$ 12,703,418
Cash equivalents	-	557,870	557,870
Investments at fair value	\$ 12,703,418	\$ 557,870	\$ 13,261,288
	Fair Value Measurements at July 31, 2023		
	Level 1	Level 2	Total
Registered investment companies - mutual funds	\$ 13,419,024	\$ -	\$ 13,419,024
Cash equivalents	-	275,850	275,850
Investments at fair value	\$ 13,419,024	\$ 275,850	\$ 13,694,874

## **Diamond Foods, Inc. Bargaining Unit Pension Plan**

### **Notes to Financial Statements**

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#### **Note 6 – Information Certified by the Trustee**

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Principal Bank, the trustee of the Plan, has certified to the completeness and accuracy of:

- Investments reflected on the accompanying statements of net assets available for benefits as of July 31, 2024 and 2023.
- Net appreciation in fair value of investments, dividends, and interest reflected on the accompanying statement of changes in net assets available for benefits for the year ended July 31, 2024.
- Investments reflected on the schedule of assets (held at end of year) as of July 31, 2024.
- Transactions reflected on the schedule of reportable transactions for the year ended July 31, 2024.

#### **Note 7 – Tax Status**

The Internal Revenue Service has determined and informed the Company by a letter dated June 9, 2017, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

In accordance with guidance on accounting for uncertainty in income taxes, the plan administrator evaluated the Plan's tax positions and does not believe the Plan has any uncertain tax positions that require disclosure or adjustment to the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

#### **Note 8 – Plan Termination**

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- a. Benefits attributable to employee contributions, taking into account those paid out before termination, if any.
- b. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
- c. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. government agency) up to the applicable limitations (discussed below).
- d. All other vested benefits (that is, vested benefits not insured by the PBGC).
- e. All nonvested benefits.

## **Diamond Foods, Inc. Bargaining Unit Pension Plan**

### **Notes to Financial Statements**

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Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees. For Plan terminations occurring during 2024, the ceiling is \$7,108 per month. That ceiling applies to those annuitants who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or plan termination (whichever comes later). For younger annuitants or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan sponsor and the level of benefits guaranteed by the PBGC.

#### **Note 9 – Risks and Uncertainties**

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible, that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

#### **Note 10 – Party-in-Interest Transactions**

Certain Plan investments are managed by the trustee; transactions with this entity qualifies as exempt party-in-interest transactions.

## **Supplemental Schedules**

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**Diamond Foods, Inc. Bargaining Unit Pension Plan**  
**EIN: 81-4577932 Plan #: 001**  
**Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year)**  
**July 31, 2024**

(a) Party in Interest (*)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
*	Principal Short-term Investment Fund	Cash Equivalent	\$ 557,870	\$ 557,870
	PIMCO Investment Grade Credit Bond	Registered Investment Company	3,134,299	3,222,420
	Allspring Index Fund	Registered Investment Company	2,543,223	2,882,441
	PIMCO Income Fund Class	Registered Investment Company	1,320,880	1,344,884
	Europacific Growth Fund Class	Registered Investment Company	1,268,418	1,303,558
	Professionally Managed Osterweis Fund	Registered Investment Company	701,787	730,663
*	Principal Midcap S&P 400 Index Fund	Registered Investment Company	639,336	704,512
	Vanguard Long Term Investment Grade Fund	Registered Investment Company	676,216	673,014
*	Principal Smallcap S&P 600 Index Fund	Registered Investment Company	607,054	662,131
	Invesco Oppenheimer Developing Markets Fund	Registered Investment Company	662,443	649,825
	Calamos Market Neutral Income Fund	Registered Investment Company	526,258	529,970
			<u>\$ 12,637,784</u>	<u>\$ 13,261,288</u>

**Diamond Foods, Inc. Bargaining Unit Pension Plan**  
**EIN: 81-4577932 Plan #: 001**  
**Schedule H, Line 4(j) – Schedule of Reportable Transactions**  
**For the Year Ended July 31, 2024**

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(f) Expenses Incurred with Transaction	(g) Cost of Assets	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (Loss)
Category III series of transactions in excess of 5% of plan assets							
Short Term Investment Fund A S1							
44 purchases	Cash equivalent	\$ 2,961,582	\$ -	\$ -	\$ -	\$ 2,961,582	\$ -
37 sales		\$ -	\$ 2,679,563	\$ -	\$ 2,679,563	\$ 2,679,563	\$ -
Allspring Index Fund-ADM							
2 Reinvestment	Cash equivalent	\$ 253,408	\$ -	\$ -	\$ -	\$ 253,408	\$ -
4 Sales		\$ -	\$ 1,175,129	\$ -	\$ 1,121,162	\$ 1,175,129	\$ 53,968



**Diamond Foods, Inc. Bargaining Unit Pension Plan**  
**EIN/PN: 81-4577932/001**  
**2023 Schedule SB (Form 5500) Attachment**

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**Schedule SB, Part V – Statement of Actuarial Assumptions/Methods**

All calculations in this report assume the plan will be ongoing and use the unit credit actuarial cost method to develop costs and liabilities.

**Actuarial Cost Method**

The actuarial accrued liability and normal cost under the unit credit actuarial cost method are used to determine the minimum required contribution under IRC Section 430 for the plan. Under this method, actuarial accrued liability is the total present value of benefits accrued under the plan formula at the valuation date for all participants (both active and nonactive). Normal cost is the total actuarial present value of additional benefits expected to be earned during the plan year by active participants under the assumed retirement age, plus administrative expenses expected to be paid during the year.

As required by IRC proposed regulation section 1.430(d)-1, the determination of both the target liability and target normal cost (IRC section 430 terms for accrued liability and normal cost) includes any plan provisions that are adopted on or before the valuation date and become effective during the plan year.

Vested liabilities are based on the same methods and assumptions used for accrued liabilities, but exclude:

- Benefits for participants with less than 5 years of service as of the valuation date
- Increased retirement benefits dependent on service for participants with less than the required years of service on the valuation date.

**Asset Valuation Method**

The actuarial value of assets is determined by smoothing investment gains and losses (the excess/shortfall of the actual investment return over the expected return), in accordance with procedures described in IRS Notice 2009-22. The preliminary actuarial value of assets is equal to the market value of assets (including discounted receivable contributions) plus 2/3 of the loss/(gain) for the prior year and 1/3 of the loss/(gain) for the second prior year. Expected returns are based on the lesser of the third segment rate used for IRC Section 430 and 7.0%. If the resulting asset value is outside a 90% to 110% market value corridor, an additional adjustment maintains the actuarial value of assets at the appropriate corridor limit.

**Diamond Foods, Inc. Bargaining Unit Pension Plan**

**EIN/PN: 81-4577932/001**

**2023 Schedule SB (Form 5500) Attachment**

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**Economic Assumptions**

IRC Section 430 Interest Rates

The plan sponsor has elected to use 24-month-average segment rates based on the corporate bond yield curve with a 4-month lookback – limited to be no less (more) than 95% (105%) of the average of segment rates over 25 years, subject to a 5% floor.

Segment rates used to discount expected benefit payments from the expected distribution date to the valuation date:

	PPA 24-month Average	ARPA 25-year Average	Funding Rates Limited by Corridor
■ 0-5 years	2.68%	5.00%	4.75%
■ 5-20 years	3.93%	5.26%	5.00%
■ 20+ years	4.12%	6.04%	5.74%
■ Effective Rate	3.96%	N/A	5.27%

Rate of Return on Plan Assets

7.00%

Salary Increases

N/A

Expenses

\$20,000

**Demographic Assumptions**

Assumptions are made about survival, marital status, and the causes and timing of separation from service. Retirement and termination rates are expected to approximate your experience.

Retirement

The percentage of employees expected to retire each year depends on age:

Age	Percent Expected to Retire
55-59	2%
60	10
61	5
62	30
63-69	10
70+	100

**Diamond Foods, Inc. Bargaining Unit Pension Plan**

**EIN/PN: 81-4577932/001**

**2023 Schedule SB (Form 5500) Attachment**

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Termination

The percentage of employees expected to terminate each year depends on age; sample probabilities are:

<u>Age</u>	<u>Percent Expected to Terminate</u>
20	6.6%
25	5.3
30	4.8
40	3.8
50	1.5
55	0.3
60	0.0

No terminations (other than retirements) are assumed once an employee becomes eligible for early retirement.

Disablement

The percentage of employees expected to become disabled each year depends on age; sample probabilities are:

<u>Age</u>	<u>Expected Disablements</u>
20	0.05%
25	0.06
30	0.06
40	0.10
50	0.41
55	0.69
60	1.18

Disabled decrements continue after early retirement eligibility.

Mortality (healthy lives)

The combined static small-plan mortality table of Reg. §1.430(h)(3)-1(b)(2).

Mortality (disabled participants)

Rev. Ruling 96-7 post-1994 disabled mortality table; sample rates are:

<u>Age</u>	<u>Percent Expected to Die at Each Age</u>	
	<u>Males</u>	<u>Females</u>
40	3.84%	2.06%
55	5.31	3.26
70	7.33	5.13
85	13.33	10.94

## **Diamond Foods, Inc. Bargaining Unit Pension Plan**

**EIN/PN: 81-4577932/001**

### **2023 Schedule SB (Form 5500) Attachment**

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Decrement timing and adjustment	Pre-retirement active decrements are assumed to occur beginning-of-year. Nonactive mortality is uniform throughout the year. Active mortality decrement probabilities are determined from the mortality rates shown above by adjusting for competing decrements.
Payment form elections	Active participants and their beneficiaries are assumed to elect the lump sum upon decrement. Vested terminated participants are assumed to elect the life annuity with 4 years certain commencing at normal retirement age.
Preretirement marital characteristics	Wives are assumed to be three years younger than their husbands; 80% of participants are assumed to be married.

Non-prescribed assumptions are estimates of future plan experience, based mainly on past experience. For each such assumption, experience is compared to the assumption and appropriate adjustments are made if deviations are significant and expected to continue in the future.

#### **Financial and Census Data**

The value of assets is based on unaudited financial statements submitted by Wells Fargo Bank. The census data submitted by Diamond Foods, Inc. as of the valuation date appears consistent with that of the prior valuation.

#### **Benefits Not Included in the Liabilities**

To the best of our knowledge, all benefits have been included in liabilities.

#### **Events and Trends Not Taken Into Account**

To the best of our knowledge, no event or trend has been omitted which may require a material change in plan costs or required contribution rates.

#### **Actuarial Standards of Practice (ASOP) Disclosures**

- The plan sponsor elected to apply the relevant provisions of the American Rescue Plan Act (ARPA) effective 8/1/2020.
- In our opinion, the combined set of assumptions (other than those prescribed by law) does not have significant bias.

**Diamond Foods, Inc. Bargaining Unit Pension Plan**

**EIN/PN: 81-4577932/001**

**2023 Schedule SB (Form 5500) Attachment**

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- Retirement, termination, death, and disability benefits are regarded as vested based on each participant's years of vesting service and the plan's vesting schedule.
- Benefit payment default risk or the financial health of the plan sponsor was not taken into account when performing the valuation.
- The IRS prescribed the interest rates and mortality assumptions.
- No provision was made for future mortality improvement beyond that inherent in the tables used.
- In preparing the results, the actuary used ProVal valuation software developed by Winklevoss Technologies, LLC. This software is widely used for the purpose of performing pension valuations. We coded the plan provisions, assumptions, methods, and participant data summarized in this report, and reviewed the liability and cost outputs for reasonableness. We are not aware of any material weaknesses or limitations in the software and have determined it is appropriate for performing this valuation.

**Changes in Actuarial Methods or Assumptions Since the Previous Valuation**

The interest segment rates were changed to those shown above as required by law, changing the effective interest rate to 5.27% from 5.45%. This reflects the MAP-21 corridor around the 25-year average of corporate bond yields for 2023 valuations, as amended by ARPA.

The healthy lives mortality table was updated as required by law.

There were no other material changes in methods or assumptions.

**Diamond Foods, Inc. Bargaining Unit Pension Plan**  
**EIN/PN: 81-4577932/001**  
**2023 Schedule SB (Form 5500) Attachment**

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**Schedule SB, Part V – Summary of Plan Provisions**

The plan provisions as described below were in effect through July 31, 2010. On July 31, 2010, participants' accrued benefits were frozen, and the plan was closed to new entrants.

**General Provisions**

Effective date	September 15, 1992
Eligible employee	Any employee of Diamond Foods, Inc. who, by specific reference to the plan, is required to be covered by the plan according to the terms of a collective bargaining agreement or a set of <i>Terms and Conditions of Employment</i> , but specifically excluding: <ul style="list-style-type: none"><li>(a) Salaried employees</li><li>(b) Leased employees</li><li>(c) Collectively bargained employees who have not bargained into the plan</li><li>(d) Nonresident aliens receiving no earned income from Diamond Foods, Inc.</li></ul>
Participation eligibility	Eligible employees first credited with an hour of service before March 29, 2002 enter the plan on the first day of the month coincident with or next following the completion of 120 days of service. Eligible employees first credited with an hour of service on or after March 29, 2002 enter the plan on the first day of the month coincident with or next following the completion of 180 days of service.
Vesting	100% vested after 5 years of service; 0% vested before that. A year of service is a plan year during which an employee is credited with at least 1,000 hours of service.
Contributions	Diamond Foods, Inc. pays the full plan cost.

**Benefit Eligibility**

Normal retirement	The later of (a) and (b): <ul style="list-style-type: none"><li>(a) Age 62</li><li>(b) 5<sup>th</sup> anniversary of entry into the plan</li></ul>
Early retirement	The later of (a) and (b): <ul style="list-style-type: none"><li>(a) Age 55</li><li>(b) 10 years of service</li></ul>

**Diamond Foods, Inc. Bargaining Unit Pension Plan**

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**2023 Schedule SB (Form 5500) Attachment**

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Delayed retirement	Termination of employment after normal retirement date.
Preretirement death	Married for at least one year at death after completion of five years of service.
Vested termination	Full vesting in the accrued benefit occurs at the earlier of completing 5 years of service or reaching normal retirement age. Benefits are payable at retirement eligibility (62 & 5 or 55 & 10).
Disability retirement	Mental or physical inability to engage in gainful employment, which is evidenced by receipt of Social Security disability benefits, and which occurs prior to termination of employment and after attainment of early retirement eligibility.

**Accrued Benefit**

For each year of credited service under the plan after September 15, 1992:

\$58.24\* per month multiplied by the number of years of credited service to a maximum of 20 years\*\*

plus

\$77.17\* per month multiplied by the number of years of credited service in excess of 20 years\*\*

\* For the 1992 and 1993 plan years only, the monthly accrual rates are \$66.98 for service under 20 years and \$88.75 for service over 20 years.

\*\* Total years of service are used to determine which benefit rate applies. For example, the benefit amount for an employee with 15 years of service prior to September 15, 1992 would be calculated at the higher rate after 5 years of credited service in the Diamond Foods, Inc. Bargaining Unit Pension Plan, since that employee would then have a total of 20 years of service.

## **Diamond Foods, Inc. Bargaining Unit Pension Plan**

**EIN/PN: 81-4577932/001**

### **2023 Schedule SB (Form 5500) Attachment**

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#### **Pension Amount**

Normal retirement	The accrued benefit.
Early retirement	For participants whose age plus vesting service equals or exceeds 85 upon early retirement, the accrued benefit, based on credited service to early retirement date, is reduced by 5% for each year that benefit commencement precedes normal retirement.  For participants whose age plus service is less than 85 upon early retirement, greater (roughly actuarial equivalent) reductions apply.
Delayed retirement	The accrued benefit, based on years of credited service through the participant's actual retirement date, or the actuarial equivalent of the normal retirement benefit, if greater.
Preretirement death	Fifty percent (50%) of the amount the participant would have received under the 50% joint and survivor benefit form had the participant separated from service on his date of death (applies for death from active employment only), commenced retirement benefits as early as possible thereafter, and died the next day.  A temporary monthly annuity of \$384 if the participant and eligible spouse have any children under the age of 18, or \$192 if not, payable to the participant's spouse until the spouse attains age 62.
Disability retirement	The accrued benefit, without reduction for early commencement.

#### **Forms of Benefit**

Normal form	Life annuity with four-year period certain.
Automatic form	Qualified 50% joint and survivor annuity if the participant is married as of the annuity starting date.
Optional forms	(a) Life annuity (b) Life annuity with ten-year period certain (c) Life annuity with fifteen-year period certain (d) 75% and 100% joint and survivor annuities (e) Social Security level income (f) Lump sum  Non-lump-sum optional-form benefits are the actuarial equivalent of the normal form based on 8% interest and the UP-1984 unisex mortality table.

#### **Changes from Plan Provisions Reflected in the Previous Valuation**

There were no significant plan changes since the previous valuation.

**Diamond Foods, Inc. Bargaining Unit Pension Plan**  
**EIN/PN: 81-4577932/001**  
**2023 Schedule SB (Form 5500) Attachment**

**Schedule SB, line 26 – Schedule of Active Participant Data**

Age at 8/1/23	Years of Benefit Accrual Service at 8/1/23										Total	
	< 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & over		
< 25	0	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0	0	0
35-39	1	1	0	0	0	0	0	0	0	0	0	2
40-44	0	7	5	0	0	0	0	0	0	0	0	12
45-49	0	4	0	1	0	0	0	0	0	0	0	5
50-54	2	4	3	4	6	0	0	0	0	0	0	19
55-59	0	4	4	2	8	0	0	0	0	0	0	18
60-64	1	3	1	3	7	0	0	0	0	0	0	15
65-69	0	0	0	0	1	0	0	0	0	0	0	1
70+	0	0	0	0	2	0	0	0	0	0	0	2
<b>Total</b>	<b>4</b>	<b>23</b>	<b>13</b>	<b>10</b>	<b>24</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>74</b>

	Valuation Date	
	8/1/23	8/1/22
Average age	54.1 years	53.6 years
Average benefit service	9.5 years	9.3 years
Percent male	54.1%	53.2%

**Diamond Foods, Inc. Bargaining Unit Pension Plan**  
**EIN/PN: 81-4577932/001**  
**2023 Schedule SB (Form 5500) Attachment**

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**Schedule SB, Line 32 – Schedule of Amortization Bases**

Type of Base	Present Value of Remaining Installments	Valuation Date Base was Established	Number of Years Remaining in the Period	Amortization Installment
2020 Shortfall	\$ 1,728,116	08/01/2020	12	\$ 185,279
2021 Shortfall	\$ (282,898)	08/01/2021	13	\$ (28,622)
2022 Shortfall	\$ 1,016,474	08/01/2022	14	\$ 97,604
2023 Shortfall	\$ 1,190,742	08/01/2023	15	\$ 109,049
Total	\$ 3,652,434			\$ 363,310

**Diamond Foods, Inc. Bargaining Unit Pension Plan**  
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**Schedule SB, line 22 – Description of Weighted Average Retirement Age**

<u>Age</u>	<u>Percent Expected to Retire</u>
55-59	2%
60	10%
61	5%
62	30%
63-69	10%
70+	100%

<u>Weighted Average Retirement Age</u>						
1.000	x	55	x	0.02	=	1.10
0.980	x	56	x	0.02	=	1.10
0.960	x	57	x	0.02	=	1.09
0.941	x	58	x	0.02	=	1.09
0.922	x	59	x	0.02	=	1.09
0.904	x	60	x	0.10	=	5.42
0.814	x	61	x	0.05	=	2.48
0.773	x	62	x	0.30	=	14.38
0.541	x	63	x	0.10	=	3.41
0.487	x	64	x	0.10	=	3.12
0.438	x	65	x	0.10	=	2.85
0.394	x	66	x	0.10	=	2.60
0.355	x	67	x	0.10	=	2.38
0.319	x	68	x	0.10	=	2.17
0.288	x	69	x	0.10	=	1.98
0.259	x	70	x	1.00	=	<u>18.11</u>
						64.37

**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

**2023**

**This Form is Open to Public  
Inspection**

For calendar plan year 2023 or fiscal plan year beginning 08/01/2023 and ending 07/31/2024

▶ **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.

<b>A</b> Name of plan DIAMOND FOODS INC. BARGAINING UNIT PENSION PLAN		<b>B</b> Three-digit plan number (PN) ▶	001
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF DIAMOND FOODS LLC		<b>D</b> Employer Identification Number (EIN) 81-4577932	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B		<b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

**Part I Basic Information**

**1** Enter the valuation date: Month 08 Day 01 Year 2023

**2** Assets:

<b>a</b> Market value .....	<b>2a</b>	13853356
<b>b</b> Actuarial value .....	<b>2b</b>	14879083

**3** Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
<b>a</b> For retired participants and beneficiaries receiving payment .....	121	8345030	8345030
<b>b</b> For terminated vested participants .....	88	3765118	3765118
<b>c</b> For active participants .....	74	6375931	6417349
<b>d</b> Total .....	283	18486079	18527497

**4** If the plan is in at-risk status, check the box and complete lines (a) and (b)

<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
<b>b</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 .....	<b>4b</b>	

**5** Effective interest rate .....

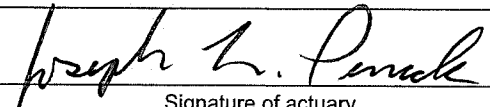
<b>5</b>	5.27 %
----------	--------

**6** Target normal cost

<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	0
<b>b</b> Expected plan-related expenses .....	<b>6b</b>	20000
<b>c</b> Target normal cost .....	<b>6c</b>	20000

**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.

<b>SIGN HERE</b>		
	Signature of actuary	03/27/2025
	JOSEPH L PENICK	Date
	Type or print name of actuary	23-05940
	CURCIO WEBB, LLC	Most recent enrollment number
	Firm name	415-743-5692
	610 16TH STREET SUITE 205 OAKLAND, CA 94612	Telephone number (including area code)
	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.**

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	997
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	0
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	997
<b>10</b>	Interest on line 9 using prior year's actual return of <u>5.56 %</u> .....	0	55
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
<b>a</b>	Present value of excess contributions (line 38a from prior year) .....		2815
<b>b(1)</b>	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>5.45 %</u> .....		153
<b>b(2)</b>	Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
<b>c</b>	Total available at beginning of current plan year to add to prefunding balance .....		2968
<b>d</b>	Portion of (c) to be added to prefunding balance .....		2968
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) .....	0	4020

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	80.28%
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	80.28%
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	85.95%
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>							
<b>18</b> 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		
11/09/2023	68566		02/12/2025	79471			
02/08/2024	68566						
05/13/2024	68566						
08/15/2024	68566						
10/10/2024	129075						
11/08/2024	79471						
<b>Totals ▶</b>			<b>18(b)</b>	562281	<b>18(c)</b>	0	

<b>19</b> Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:			
<b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years. ....	<b>19a</b>	0	
<b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b>	0	
<b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b>	534485	
<b>20</b> Quarterly contributions and liquidity shortfalls:			
<b>a</b> Did the plan have a "funding shortfall" for the prior year? .....			
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
<b>b</b> If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....			
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
<b>c</b> 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: 4.75%	2nd segment: 5.00%	3rd segment: 5.74%	<input type="checkbox"/> N/A, full yield curve used
-----------------------	-----------------------	-----------------------	---

**b** Applicable month (enter code)..... **21b** 4

**22** Weighted average retirement age ..... **22** 64

**23** Mortality table(s) (see instructions)  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** Demographic and benefit information

**a** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ....  Yes  No

**b** Is the plan required to provide a projection of expected benefit payments? 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 6c)..... **31a** 20000

**b** Excess assets, if applicable, but not greater than line 31a ..... **31b** 0

**32** Amortization installments:

	Outstanding Balance	Installment
<b>a</b> Net shortfall amortization installment .....	3652434	363310
<b>b</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** 383310

	Carryover balance	Prefunding balance	Total balance
<b>35</b> Balances elected for use to offset funding requirement .....	0	0	0
<b>36</b> Additional cash requirement (line 34 minus line 35).....			<b>36</b> 383310
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....			<b>37</b> 534485

**38** Present value of excess contributions for current year (see instructions)

**a** Total (excess, if any, of line 37 over line 36) ..... **38a** 151175

**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 the American Rescue Plan Act of 2021 (See Instructions)**

**41** If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies.  2019  2020  2021

SUMMARY OF ASSETS  
AS OF JULY 31, 2024

DIAMOND FOODS, INC PLANT PENSION DB  
ACCOUNT NUMBER 506105

	<u>COST VALUE</u>	<u>MARKET VALUE</u>	<u>UNREALIZED GAIN/LOSS</u>	<u>% TOTAL MARKET</u>	<u>ESTIMATED ANNUAL INCOME</u>	<u>CURRENT YIELD</u>	<u>ACCRUED INCOME</u>
CASH	0.00	0.00		0.00			
CASH EQUIVALENTS	557,869.83	557,869.83	0.00	4.21	30,318.33	5.44	1,781.12
MUTUAL FUNDS	12,590,132.75	12,703,418.10	113,285.35	95.78	379,841.02	2.99	2,795.94
<b>TOTAL ASSETS</b>	<b>13,148,002.58</b>	<b>13,261,287.93</b>	<b>113,285.35</b>	<b>99.99</b>	<b>410,159.36</b>	<b>3.09</b>	<b>4,577.06</b>
ACCRUED INCOME	4,577.06	4,577.06		0.04			
NET PENDING TRADES	2,795.94-	2,795.94-		0.02-			
<b>TOTAL ACCOUNT</b>	<b>13,149,783.70</b>	<b>13,263,069.05</b>	<b>113,285.35</b>	<b>100.00</b>	<b>410,159.36</b>	<b>3.09</b>	<b>4,577.06</b>

STATEMENT OF ASSETS AND LIABILITIES  
AS OF JULY 31, 2024

DIAMOND FOODS, INC PLANT PENSION DB  
ACCOUNT NUMBER 506105

PAR VALUE/SHARES	DESCRIPTION	COST VALUE / UNIT COST	MARKET VALUE / UNIT PRICE	PRICING DATE	UNREALIZED GAIN/LOSS	ACCRUED INCOME
<b><u>CASH EQUIVALENTS</u></b>						
<b>OTHER CASH EQUIVALENTS</b>						
	SHORT TERM INVESTMENT FUNDS					
557,869.830	SHORT-TERM INVESTMENT FUND A S1 PF9980004	557,869.83 100.0000	557,869.83 100.0000	7/31/24	0.00	1,781.12
	TOTAL SHORT TERM INVESTMENT FUNDS	557,869.83	557,869.83		0.00	1,781.12
	<b>TOTAL OTHER CASH EQUIVALENTS</b>	<b>557,869.83</b>	<b>557,869.83</b>		<b>0.00</b>	<b>1,781.12</b>
	<b>TOTAL CASH EQUIVALENTS</b>	<b>557,869.83</b>	<b>557,869.83</b>		<b>0.00</b>	<b>1,781.12</b>
<b><u>MUTUAL FUNDS</u></b>						
	MUTUAL FUNDS - EQUITY					
22,498.417	EUROPACIFIC GROWTH FUND CLASS R6 #2616 298706821	1,138,234.89 50.5918	1,303,558.28 57.9400	7/31/24	165,323.39	0.00
36,126.101	CALAMOS MARKET NEUTRAL INCOME FUND CLASS I #629 128119880	481,493.34 13.3281	529,969.90 14.6700	7/31/24	48,476.56	0.00
16,298.602	INVESCO OPPENHEIMER DEVELOPING MARKETS FUND CLASS R6 #7038 00143W859	582,977.62 35.7686	649,825.26 39.8700	7/31/24	66,847.64	0.00
28,499.680	PRINCIPAL MIDCAP S&P 400 INDEX FUND CLASS INS #4769 74253Q697	517,441.07 18.1560	704,512.09 24.7200	7/31/24	187,071.02	0.00

STATEMENT OF ASSETS AND LIABILITIES  
AS OF JULY 31, 2024

DIAMOND FOODS, INC PLANT PENSION DB  
ACCOUNT NUMBER 506105

PAR VALUE/SHARES	DESCRIPTION	COST VALUE / UNIT COST	MARKET VALUE / UNIT PRICE	PRICING DATE	UNREALIZED GAIN/LOSS	ACCRUED INCOME
23,281.693	PRINCIPAL SMALLCAP S&P 600 INDEX FUND CLASS IN #4964 74253Q523	488,117.34 20.9657	662,131.35 28.4400	7/31/24	174,014.01	0.00
	TOTAL MUTUAL FUNDS - EQUITY	3,208,264.26	3,849,996.88		641,732.62	0.00
	MUTUAL FUNDS - CORPORATE BONDS					
126,043.439	PIMCO INCOME FUND CLASS INS #1821 72201F490	1,488,858.52 11.8123	1,344,883.49 10.6700	7/31/24	143,975.03-	0.00
356,857.148	PIMCO INVESTMENT GRADE CREDIT BOND FUND CLASS INST #56 722005816	3,716,093.40 10.4134	3,222,420.05 9.0300	7/31/24	493,673.35-	0.00
65,530.307	PROFESSIONALLY MANAGED OSTERWEIS STRATEGIC INCOME FUND #1039 742935489	741,968.07 11.3225	730,662.92 11.1500	7/31/24	11,305.15-	0.00
85,407.802	VANGUARD LONG TERM INVESTMENT GRADE FUND ADMIPAL CLASS #568 922031778	838,306.79 9.8153	673,013.48 7.8800	7/31/24	165,293.31-	2,795.94
	TOTAL MUTUAL FUNDS - CORPORATE BONDS	6,785,226.78	5,970,979.94		814,246.84-	2,795.94
	OTHER MUTUAL FUNDS EQUITY					
53,211.026	ALLSPRING INDEX FUND 94975G686	2,596,641.71 48.7989	2,882,441.28 54.1700	7/31/24	285,799.57	0.00
	TOTAL OTHER MUTUAL FUNDS EQUITY	2,596,641.71	2,882,441.28		285,799.57	0.00
	<b>TOTAL MUTUAL FUNDS</b>	<b>12,590,132.75</b>	<b>12,703,418.10</b>		<b>113,285.35</b>	<b>2,795.94</b>
	<b>TOTAL ASSETS AND LIABILITIES</b>	<b>13,148,002.58</b>	<b>13,261,287.93</b>		<b>113,285.35</b>	<b>4,577.06</b>
	PENDING TRADES ACCRUED INCOME	2,795.94- 4,577.06	2,795.94- 4,577.06			
	<b>TOTAL ACCOUNT</b>	<b>13,149,783.70</b>	<b>13,263,069.05</b>		<b>113,285.35</b>	

REPORTABLE TRANSACTIONS - SINGLE / BY ISSUE THROUGH JULY 31, 2024  
 FOR THE PERIOD AUGUST 1, 2023 THROUGH JULY 31, 2024

DIAMOND FOODS, INC PLANT PENSION DB  
 ACCOUNT NUMBER 506105

DATE BOUGHT/SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
------------------	----------------------	------------	------------------	----------------	------------------	--------------------

BEGINNING MARKET VALUE			13,697,067.48			
COMPARATIVE VALUE (5%)			684,853.37			

ISSUE: PF9980004 - SHORT-TERM INVESTMENT FUND A S1  
 03/06/24 B 711,852 1.000 0 711,852\* 711,852

GRAND TOTAL 0 711,852 711,852 0

FOOTNOTES

\* = SINGLE TRANSACTION IS 5% REPORTABLE  
 B = BUY TRANSACTION  
 S = SELL TRANSACTION  
 R = REINVESTMENT TRANSACTION

REPORTABLE TRANSACTIONS - SERIES / BY BROKER THROUGH JULY 31, 2024  
 FOR THE PERIOD AUGUST 1, 2023 THROUGH JULY 31, 2024

DIAMOND FOODS, INC PLANT PENSION DB  
 ACCOUNT NUMBER 506105

DATE BOUGHT/SOLD	SHARES/ PAR VALUE	SERIES / BY BROKER			TRANSACTION COST	REALIZED GAIN/LOSS
		UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH		
			13,697,067.48			
			684,853.37			
	BEGINNING MARKET VALUE					
	COMPARATIVE VALUE (5%)					

\*\*\* NO TRANSACTIONS QUALIFIED \*\*\*

REPORTABLE TRANSACTIONS - SERIES / BY ISSUE THROUGH JULY 31, 2024  
 FOR THE PERIOD AUGUST 1, 2023 THROUGH JULY 31, 2024

DIAMOND FOODS, INC PLANT PENSION DB  
 ACCOUNT NUMBER 506105

DATE BOUGHT/SOLD	SHARES/ PAR VALUE	SERIES / BY ISSUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
		BEGINNING MARKET VALUE		13,697,067.48			
		COMPARATIVE VALUE (5%)		684,853.37			
08/02/23 B	1,276	1.000	0		1,276-	1,276	
08/04/23 B	44,164	1.000	0		44,164-	44,164	
09/01/23 B	2,370	1.000	0		2,370-	2,370	
09/05/23 B	1,158	1.000	0		1,158-	1,158	
09/13/23 B	372	1.000	0		372-	372	
10/03/23 B	854	1.000	0		854-	854	
10/03/23 B	474	1.000	0		474-	474	
10/25/23 B	113,538	1.000	0		113,538-	113,538	
10/26/23 B	1,109	1.000	0		1,109-	1,109	
10/30/23 B	448	1.000	0		448-	448	
11/01/23 B	474	1.000	0		474-	474	
11/02/23 B	703	1.000	0		703-	703	
11/06/23 B	1,109	1.000	0		1,109-	1,109	
11/09/23 B	68,566	1.000	0		68,566-	68,566	
11/27/23 B	304	1.000	0		304-	304	
12/01/23 B	474	1.000	0		474-	474	
12/04/23 B	995	1.000	0		995-	995	
12/05/23 B	596	1.000	0		596-	596	
12/20/23 B	596	1.000	0		596-	596	
01/02/24 B	474	1.000	0		474-	474	
01/03/24 B	816	1.000	0		816-	816	
01/24/24 B	2,219	1.000	0		2,219-	2,219	
02/01/24 B	474	1.000	0		474-	474	
02/02/24 B	514	1.000	0		514-	514	
02/08/24 B	68,566	1.000	0		68,566-	68,566	
03/04/24 B	411	1.000	0		411-	411	
03/06/24 B	711,852	1.000	0		711,852-*	711,852	
04/01/24 B	717	1.000	0		717-	717	
04/02/24 B	2,478	1.000	0		2,478-	2,478	
05/01/24 B	243	1.000	0		243-	243	
05/02/24 B	1,912	1.000	0		1,912-	1,912	
05/03/24 B	49,672	1.000	0		49,672-	49,672	
05/10/24 B	401,654	1.000	0		401,654-	401,654	
05/13/24 B	68,566	1.000	0		68,566-	68,566	
05/20/24 B	397,996	1.000	0		397,996-	397,996	

REPORTABLE TRANSACTIONS - SERIES / BY ISSUE THROUGH JULY 31, 2024  
 DIAMOND FOODS, INC PLANT PENSION DB  
 ACCOUNT NUMBER 506105

DATE BOUGHT/SOLD	SHARES/ PAR VALUE	SERIES / BY ISSUE			TRANSACTION COST	REALIZED GAIN/LOSS
		UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH		
06/04/24 B	1,453	1.000	0	1,453-	1,453	0
06/05/24 B	1,006	1.000	0	1,006-	1,006	0
06/13/24 B	121,904	1.000	0	121,904-	121,904	0
06/25/24 B	448	1.000	0	448-	448	0
07/01/24 B	90,401	1.000	0	90,401-	90,401	0
07/02/24 B	406	1.000	0	406-	406	0
07/02/24 B	1,006	1.000	0	1,006-	1,006	0
07/12/24 B	660,633	1.000	0	660,633-	660,633	0
07/29/24 B	136,181	1.000	0	136,181-	136,181	0
SUB-TOTAL OF BUYS # 44			0	2,961,582	2,961,582	0
08/01/23 S	67,821	1.000	0	67,821	67,821	0
09/01/23 S	67,821	1.000	0	67,821	67,821	0
10/02/23 S	67,141	1.000	0	67,141	67,141	0
10/20/23 S	2,969	1.000	0	2,969	2,969	0
10/30/23 S	1,109	1.000	0	1,109	1,109	0
11/01/23 S	67,589	1.000	0	67,589	67,589	0
11/08/23 S	1,109	1.000	0	1,109	1,109	0
11/29/23 S	304	1.000	0	304	304	0
12/01/23 S	65,957	1.000	0	65,957	65,957	0
12/07/23 S	596	1.000	0	596	596	0
12/22/23 S	596	1.000	0	596	596	0
01/02/24 S	65,957	1.000	0	65,957	65,957	0
01/22/24 S	3,151	1.000	0	3,151	3,151	0
02/01/24 S	65,957	1.000	0	65,957	65,957	0
03/01/24 S	64,925	1.000	0	64,925	64,925	0
03/07/24 S	44,430	1.000	0	44,430	44,430	0
03/14/24 S	131,129	1.000	0	131,129	131,129	0
04/01/24 S	64,925	1.000	0	64,925	64,925	0
04/09/24 S	120,850	1.000	0	120,850	120,850	0
04/22/24 S	3,320	1.000	0	3,320	3,320	0
04/23/24 S	21,375	1.000	0	21,375	21,375	0
04/24/24 S	2,065	1.000	0	2,065	2,065	0
05/01/24 S	115,218	1.000	0	115,218	115,218	0
05/07/24 S	11,486	1.000	0	11,486	11,486	0
05/14/24 S	477,384	1.000	0	477,384	477,384	0
05/21/24 S	486,326	1.000	0	486,326	486,326	0
05/23/24 S	52,756	1.000	0	52,756	52,756	0
06/03/24 S	66,104	1.000	0	66,104	66,104	0
06/12/24 S	7,125	1.000	0	7,125	7,125	0
06/17/24 S	121,904	1.000	0	121,904	121,904	0
06/25/24 S	58,635	1.000	0	58,635	58,635	0
06/27/24 S	448	1.000	0	448	448	0

REPORTABLE TRANSACTIONS - SERIES / BY ISSUE THROUGH JULY 31, 2024  
 FOR THE PERIOD AUGUST 1, 2023 THROUGH JULY 31, 2024

DIAMOND FOODS, INC PLANT PENSION DB  
 ACCOUNT NUMBER 506105

DATE BOUGHT/SOLD	SHARES/ PAR VALUE	SERIES / BY ISSUE				PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
		UNIT PRICE	EXPENSE INCURRED					
07/01/24 S	20,324	1.000	0		20,324	20,324	0	
07/03/24 S	91,813	1.000	0		91,813	91,813	0	
07/15/24 S	99,262	1.000	0		99,262	99,262	0	
07/22/24 S	3,501	1.000	0		3,501	3,501	0	
07/31/24 S	136,181	1.000	0		136,181	136,181	0	
SUB-TOTAL OF SALES # 37			0		2,679,563	2,679,563	0	
SUB-TOTAL			0		5,641,145	5,641,145	0	
ISSUE: 94975G686 - ALLSPRING INDEX FUND-ADM								
12/11/23 R	4,535	45.630	0		206,952	206,952		
12/15/23 R	1,010	45.980	0		46,456	46,456		
SUB-TOTAL OF REINVS # 2			0		253,408	253,408		
03/05/24 S	13,703	49.610	0		679,823	668,709	11,114	
05/09/24 S	775	51.020	0		39,565	37,843	1,722	
05/17/24 S	3,380	51.930	0		175,545	164,961	10,584	
07/11/24 S	5,116	54.770	0		280,196	249,649	30,547	
SUB-TOTAL OF SALES # 4			0		1,175,129	1,121,162	53,968	
SUB-TOTAL			0		1,428,537	1,374,570	53,968	
GRAND TOTAL			0		7,069,682	7,015,715	53,968	

FOOTNOTES

\* = SINGLE TRANSACTION IS 5% REPORTABLE  
 B = BUY TRANSACTION  
 S = SELL TRANSACTION  
 R = REINVESTMENT TRANSACTION

REPORTABLE TRANSACTIONS - SINGLE / BY BROKER THROUGH JULY 31, 2024  
 FOR THE PERIOD AUGUST 1, 2023 THROUGH JULY 31, 2024

DIAMOND FOODS, INC PLANT PENSION DB  
 ACCOUNT NUMBER 506105

DATE BOUGHT/SOLD	SHARES/ PAR VALUE	SINGLE / BY BROKER		PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
		UNIT PRICE	EXPENSE INCURRED			

			13,697,067.48			
			684,853.37			

BEGINNING MARKET VALUE  
 COMPARATIVE VALUE (5%)

\*\*\* NO TRANSACTIONS QUALIFIED \*\*\*