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| <p>Form 5500</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p> | <p>Annual Return/Report of Employee Benefit Plan</p> <p>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>▶ Complete all entries in accordance with the instructions to the Form 5500.</p> | <p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2023</p> <hr/> <p>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 10/01/2023 and ending 09/30/2024

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>1a Name of plan <u>HUMBERTO VIDAL INC. PROFIT SHARING PLAN</u></p> | <p>1b Three-digit plan number (PN) ▶ <u>001</u></p> |
| <p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>HUMBERTO VIDAL, INC.</u></p> <p><u>PO BOX 21480</u> <u>EDIFICIO MEDINA CENTER PISO 10</u> <u>SAN JUAN, PR 00928-1480</u> <u>112 CALLE ARZUAGA</u> <u>RIO PIEDRAS, PR 00925-3306</u></p> | <p>1c Effective date of plan <u>09/30/1980</u></p> <p>2b Employer Identification Number (EIN) <u>66-0307692</u></p> <p>2c Plan Sponsor's telephone number <u>787-751-7070</u></p> <p>2d Business code (see instructions) <u>448320</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.

| | | | |
|------------------|---|------------|--|
| SIGN HERE | Filed with authorized/valid electronic signature. | 07/10/2025 | CARMEN QUINONES |
| | Signature of plan administrator | Date | Enter name of individual signing as plan administrator |
| SIGN HERE | | | |
| | Signature of employer/plan sponsor | Date | Enter name of individual signing as employer or plan sponsor |
| SIGN HERE | | | |
| | Signature of DFE | Date | Enter name of individual signing as DFE |

| | | |
|--|--|-----|
| 3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor | 3b Administrator's EIN | |
| | 3c Administrator's telephone number | |
| 4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name | 4b EIN | |
| | 4d PN | |
| 5 Total number of participants at the beginning of the plan year | 5 | 197 |
| 6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | 6a(1) | 176 |
| | 6a(2) | 186 |
| | 6b | 19 |
| | 6c | 11 |
| | 6d | 216 |
| | 6e | 0 |
| | 6f | 216 |
| | 6g(1) | 197 |
| 6g(2) | 216 | |
| 6h | 21 | |
| 7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)..... | 7 | |

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 3C

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

| | |
|---|---|
| 9a Plan funding arrangement (check all that apply) | 9b 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 0
- (4) **C** (Service Provider Information)
- (5) **D** (DFE/Participating Plan Information)
- (6) **G** (Financial Transaction Schedules)

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

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.

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

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 _____

| | | |
|--|--|---|
| SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small> | Financial Information 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). ▶ File as an attachment to Form 5500. | OMB No. 1210-0110 2023 This Form is Open to Public Inspection |
|--|--|---|

For calendar plan year 2023 or fiscal plan year beginning **10/01/2023** and ending **09/30/2024**

| | | |
|--|--|------------|
| A Name of plan HUMBERTO VIDAL INC. PROFIT SHARING PLAN | B Three-digit plan number (PN) | 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500 HUMBERTO VIDAL, INC. | D Employer Identification Number (EIN) 66-0307692 | |

Part I Asset and Liability Statement

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.

| Assets | (a) Beginning of Year | (b) End of Year |
|--|-------------------------|-----------------|
| a Total noninterest-bearing cash | 1a 32447 | 19648 |
| b Receivables (less allowance for doubtful accounts): | | |
| (1) Employer contributions | 1b(1) 150000 | 150000 |
| (2) Participant contributions | 1b(2) | |
| (3) Other | 1b(3) 19127 | 17658 |
| c General investments: | | |
| (1) Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) 383954 | 764286 |
| (2) U.S. Government securities | 1c(2) 298006 | 272227 |
| (3) Corporate debt instruments (other than employer securities): | | |
| (A) Preferred | 1c(3)(A) | |
| (B) All other | 1c(3)(B) 1429702 | 1399005 |
| (4) Corporate stocks (other than employer securities): | | |
| (A) Preferred | 1c(4)(A) 161790 | 184680 |
| (B) Common | 1c(4)(B) 1065795 | 1220492 |
| (5) Partnership/joint venture interests | 1c(5) | |
| (6) Real estate (other than employer real property) | 1c(6) 93240 | 99070 |
| (7) Loans (other than to participants) | 1c(7) | |
| (8) Participant loans | 1c(8) 36977 | 45813 |
| (9) Value of interest in common/collective trusts | 1c(9) | |
| (10) Value of interest in pooled separate accounts | 1c(10) | |
| (11) Value of interest in master trust investment accounts | 1c(11) | |
| (12) Value of interest in 103-12 investment entities | 1c(12) | |
| (13) Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) 41310 | 54798 |
| (14) Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | |
| (15) Other | 1c(15) | |

| 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 | 3712348 | 4227677 |
| Liabilities | | | |
| g Benefit claims payable | 1g | | |
| h Operating payables | 1h | | |
| i Acquisition indebtedness | 1i | | |
| j Other liabilities | 1j | 155 | 2683 |
| k Total liabilities (add all amounts in lines 1g through 1j) | 1k | 155 | 2683 |
| Net Assets | | | |
| l Net assets (subtract line 1k from line 1f) | 1l | 3712193 | 4224994 |

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.

| Income | | (a) Amount | (b) Total |
|--|-----------------|-------------------|------------------|
| a Contributions: | | | |
| (1) Received or receivable in cash from: (A) Employers | 2a(1)(A) | 150000 | |
| (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) | | 150000 |
| b Earnings on investments: | | | |
| (1) Interest: | | | |
| (A) Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 178280 | |
| (B) U.S. Government securities | 2b(1)(B) | | |
| (C) Corporate debt instruments | 2b(1)(C) | | |
| (D) Loans (other than to participants) | 2b(1)(D) | 3258 | |
| (E) Participant loans | 2b(1)(E) | | |
| (F) Other | 2b(1)(F) | | |
| (G) Total interest. Add lines 2b(1)(A) through (F) | 2b(1)(G) | | 181538 |
| (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) | | |
| (D) Total dividends. Add lines 2b(2)(A) , (B) , and (C) | 2b(2)(D) | | 0 |
| (3) Rents | 2b(3) | | |
| (4) Net gain (loss) on sale of assets: | | | |
| (A) Aggregate proceeds | 2b(4)(A) | 4680 | |
| (B) Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| (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) | 403932 | |
| (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..... | 2b(6) | | |
| (7) Net investment gain (loss) from pooled separate accounts..... | 2b(7) | | |
| (8) Net investment gain (loss) from master trust investment accounts..... | 2b(8) | | |
| (9) Net investment gain (loss) from 103-12 investment entities..... | 2b(9) | | |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)..... | 2b(10) | | |
| c Other income..... | 2c | | |
| d Total income. Add all income amounts in column (b) and enter total..... | 2d | | 740150 |

Expenses

| | | | |
|--|---------------|--------|--------|
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers..... | 2e(1) | 226266 | |
| (2) To insurance carriers for the provision of benefits..... | 2e(2) | | |
| (3) Other..... | 2e(3) | | |
| (4) Total benefit payments. Add lines 2e(1) through (3) | 2e(4) | | 226266 |
| f Corrective distributions (see instructions)..... | 2f | | |
| g Certain deemed distributions of participant loans (see instructions)..... | 2g | | |
| h Interest expense..... | 2h | | |
| i Administrative expenses: | | | |
| (1) Salaries and allowances..... | 2i(1) | | |
| (2) Contract administrator fees..... | 2i(2) | | |
| (3) Recordkeeping fees..... | 2i(3) | | |
| (4) IQPA audit fees..... | 2i(4) | | |
| (5) Investment advisory and investment management fees..... | 2i(5) | | |
| (6) Bank or trust company trustee/custodial fees..... | 2i(6) | 1083 | |
| (7) Actuarial fees..... | 2i(7) | | |
| (8) Legal fees..... | 2i(8) | | |
| (9) Valuation/appraisal fees..... | 2i(9) | | |
| (10) Other trustee fees and expenses..... | 2i(10) | | |
| (11) Other expenses..... | 2i(11) | | |
| (12) Total administrative expenses. Add lines 2i(1) through (11) | 2i(12) | | 1083 |
| j Total expenses. Add all expense amounts in column (b) and enter total..... | 2j | | 227349 |

Net Income and Reconciliation

| | | | |
|---|--------------|--|--------|
| k Net income (loss). Subtract line 2j from line 2d | 2k | | 512801 |
| l Transfers of assets: | | | |
| (1) To this plan..... | 2l(1) | | |
| (2) From this plan..... | 2l(2) | | |

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: **JOSE BARLETTA RODRIGUEZ**

(2) EIN: **66-0433820**

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 |
|--|-----|----|--------|
| a 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 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 | |
| c 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 | |
| d 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 | |
| e Was this plan covered by a fidelity bond? | X | | 500 |
| f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | | X | |
| g 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 | |
| h 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 | |
| i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | X | | |
| j 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 | |
| k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | | X | |
| l Has the plan failed to provide any benefit when due under the plan? | | X | |
| m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | | X | |
| n 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. | | | |

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.)

| 5b(1) Name of plan(s) | 5b(2) EIN(s) | 5b(3) 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 _____.

| | | |
|--|---|---|
| SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small> | Retirement Plan Information 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). ▶ File as an attachment to Form 5500. | <small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection. |
|--|---|---|

For calendar plan year 2023 or fiscal plan year beginning **10/01/2023** and ending **09/30/2024**

| | | |
|--|--|------------|
| A Name of plan HUMBERTO VIDAL INC. PROFIT SHARING PLAN | B Three-digit plan number (PN) ▶ | 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500 HUMBERTO VIDAL, INC. | D Employer Identification Number (EIN) 66-0307692 | |

| | |
|---------------|----------------------|
| Part I | Distributions |
|---------------|----------------------|

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

| | | |
|---|----------|----------|
| 1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions..... | 1 | 0 |
|---|----------|----------|

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): 66-0307692

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

| | | |
|--|----------|-----------|
| 3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year | 3 | 30 |
|--|----------|-----------|

| | |
|----------------|---|
| Part II | Funding Information (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.

| | | |
|--|-----------|--|
| 6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) | 6a | |
| b Enter the amount contributed by the employer to the plan for this plan year..... | 6b | |
| c 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) | 6c | |

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

| | |
|-----------------|-------------------|
| Part III | Amendments |
|-----------------|-------------------|

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

| | |
|----------------|---|
| Part IV | ESOPs (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:

| | | |
|--|------------|--|
| a 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) | 14a | |
| 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) | 14b | |
| c 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)..... | 14c | |

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:

| | | |
|---|------------|--|
| a The corresponding number for the plan year immediately preceding the current plan year | 15a | |
| b The corresponding number for the second preceding plan year | 15b | |

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

| | | |
|--|------------|--|
| a Enter the number of employers who withdrew during the preceding plan year | 16a | |
| 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 | 16b | |

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 _____.

**FIDEICOMISO PARTICIPACIÓN EN LAS
GANANCIAS HUMBERTO VIDAL, INC.**

ESTADOS FINANCIEROS

30 DE SEPTIEMBRE DE 2024 y 2023

INCLUYENDO EL INFORME DEL AUDITOR INDEPENDIENTE

JOSÉ M. BARLETTA RODRÍGUEZ
Contador Público Autorizado

INFORME DE LOS AUDITORES INDEPENDIENTES

Junta de Fiduciarios
Fideicomiso Participación en las Ganancias
Humberto Vidal, Inc.

Opinión

He auditado los estados de activos netos disponibles para beneficios del plan de pensiones Fideicomiso Participación en las Ganancias Humberto Vidal, Inc. al 30 de septiembre de 2024 y 2023 y los estados de cambios en los activos netos disponibles para beneficios para los años terminados en dichas fechas y las notas relacionadas a los estados financieros.

En mi opinión, los estados financieros mencionados anteriormente presentan razonablemente, en todos sus aspectos significativos, la condición financiera del Fideicomiso Participación en las Ganancias Humberto Vidal, Inc. al 30 de septiembre de 2024 y 2023, y los cambios en la condición financiera para los años así terminados de acuerdo con los principios de contabilidad generalmente aceptados en los Estados Unidos de América.

Base de la Opinión

He realizado la auditoría de acuerdo con las normas de auditoría generalmente aceptadas en los Estados Unidos de América. Mis responsabilidades en virtud de esas normas se describen con más detalle en la sección Responsabilidades del Auditor para la Auditoría de los Estados Financieros de nuestro informe. Estamos obligados a ser independientes del Fideicomiso Participación en las Ganancias Humberto Vidal, Inc. y a cumplir con mis otras responsabilidades éticas de acuerdo con los requisitos éticos relevantes relacionados con nuestra auditoría. Entiendo que la evidencia de auditoría que he obtenido es suficiente y apropiada para proporcionar una base para mi opinión de auditoría.

Responsabilidad de la Gerencia para con los Estados Financieros

La Gerencia del plan es responsable por la preparación de estos estados financieros de acuerdo con los principios de contabilidad generalmente aceptados en los Estados Unidos de América; esto incluye el diseño, implantación, y mantenimiento de los controles internos relevantes a la preparación y presentación adecuada de estados financieros que estén libres de errores significativos, debido a fraude o error. Al preparar los estados financieros, la Gerencia debe evaluar si existen condiciones o eventos, considerados en conjunto, que planteen dudas sustanciales sobre la capacidad del Fideicomiso Participación en las Ganancias Humberto Vidal, Inc. para continuar como una entidad en marcha dentro de un año después de la fecha en que los estados financieros están disponibles para ser emitidos.

La Gerencia también es responsable de mantener los documentos del plan, incluyendo todas las enmiendas; administrar el plan; y determinar que las transacciones del plan que son presentadas y divulgadas en los estados financieros están en conformidad con las disposiciones del plan, incluyendo mantener los registros adecuados con respecto a cada uno de los participantes, para determinar los beneficios adeudados o que puedan ser adeudados a estos participantes.

Responsabilidad del Auditor para la Auditoría de los Estados Financieros

Mis objetivos son obtener certeza razonable sobre si los estados financieros en su conjunto están libres de errores materiales, ya sea debido a fraude o error, y emitir un informe de auditor que incluya mi opinión. La certeza razonable es un alto nivel de aseguramiento, pero no es una garantía absoluta y, por lo tanto, no es una garantía de que una auditoría realizada de acuerdo con las normas de auditoría generalmente aceptadas siempre detectará un error material cuando exista. El riesgo de no detectar un error material resultante de un fraude es mayor que para uno resultante de un error, ya que el fraude puede implicar colusión, falsificación, omisiones intencionales, tergiversaciones o la anulación del control interno. Los errores se consideran importantes si existe una probabilidad sustancial de que, individualmente o en conjunto, influyan en el juicio realizado por un usuario razonable basado en los estados financieros.

INFORME DE LOS AUDITORES INDEPENDIENTES

Al realizar una auditoría de acuerdo con las normas de auditoría generalmente aceptadas, yo:

- Ejercí un juicio profesional y mantenemos el escepticismo profesional durante toda la auditoría.
- Identifiqué y evalué los riesgos de inexactitud material de los estados financieros, ya sea debido a fraude o error, y diseñé y realicé procedimientos de auditoría que respondan a esos riesgos. Tales procedimientos incluyen examinar, a base de muestra, las evidencias relativas a las figuras y las divulgaciones de los estados financieros.
- Obtuve una comprensión del control interno relevante para la auditoría con el fin de diseñar procedimientos de auditoría que son apropiados en las circunstancias, pero no con el propósito de expresar una opinión sobre la eficacia del control interno del Fideicomiso Participación en las Ganancias Humberto Vidal, Inc. En consecuencia, no se expresa tal opinión.
- Evalué lo apropiado de las políticas contables utilizadas y la razonabilidad de los estimados contables significativos efectuados por la gerencia, así como evaluar la presentación general de los estados financieros.
- Concluí si, a mi juicio, existen condiciones o eventos, considerados en conjunto, que plantean dudas sustanciales sobre la capacidad del Fideicomiso Participación en las Ganancias Humberto Vidal, Inc. para continuar como una empresa en marcha por un periodo de tiempo razonable.

Estoy obligado a comunicarme con los encargados de la gobernanza con respecto, entre otros asuntos, al alcance planificado y el momento de la auditoría, los hallazgos significativos de la auditoría y ciertos asuntos relacionados con el control interno que identificamos durante la auditoría.

Información Suplementaria

Mi auditoría fue realizada con el propósito de expresar una opinión sobre los estados financieros considerados conjuntamente. La información suplementaria sobre los activos existentes al 30 de septiembre de 2024 y de las transacciones reportables durante el año terminado en esa fecha se presentan para fines de análisis adicional y no es parte requerida de los estados financieros básicos, pero es información requerida por el Departamento del Trabajo de los Estados Unidos de América y por la *Employee Retirement Income Security Act of 1974* (Ley ERISA). La información suplementaria es responsabilidad de la administración del Plan y fue objeto de los procedimientos usados durante la auditoría de los estados financieros y de ciertos procedimientos adicionales, incluyendo comparar y reconciliar dicha información directamente con la contabilidad subyacente u otros registros utilizados para preparar los estados financieros o con los propios estados financieros, y otros procedimientos adicionales de acuerdo con las normas de auditoría generalmente aceptadas en los Estados Unidos de América. En mi opinión, la información suplementaria está razonablemente presentada, en todos sus aspectos significativos, en relación con los estados financieros tomados en su conjunto.

José M. Barletta Rodríguez, CPA
Lic. 1780 Expires December 1, 2025
San Juan, PR
18 de junio de 2025



D1780-12
Fideicomiso Participación en las Ganancias
Humberto Vidal

**FIDEICOMISO PARTICIPACIÓN EN LAS
GANANCIAS HUMBERTO VIDAL, INC.**

**ESTADOS DE ACTIVOS NETOS
DISPONIBLES PARA BENEFICIOS**

30 de septiembre de 2024 y 2023

| ACTIVOS | <u>2024</u> | <u>2023</u> |
|---|----------------------------|----------------------------|
| Valores Negociables, al Mercado: | | |
| Acciones Comunes | \$ 1,220,492 | \$ 1,065,795 |
| Acciones Preferidas | 85,870 | 73,000 |
| Bonos Corporativos | 1,399,005 | 1,429,702 |
| Bonos Gubernamentales | 272,227 | 298,006 |
| Certificados de Depósitos | 393,077 | 351,932 |
| Fondos Mutuos | 54,798 | 41,310 |
| Fondos Negociables | 98,810 | 88,790 |
| Fideicomiso de Inversión en Inmobiliaria | 99,070 | 93,240 |
| | <u>3,623,349</u> | <u>3,441,775</u> |
| Fondos en el Mercado Monetario | <u>371,209</u> | <u>32,022</u> |
| Cuentas por Cobrar: | | |
| Aportación del Patrono por Cobrar | 150,000 | 150,000 |
| Intereses por Cobrar | 15,526 | 16,995 |
| Notas por Cobrar a Participantes | 45,813 | 36,977 |
| Otras | 2,132 | 2,132 |
| | <u>213,471</u> | <u>206,104</u> |
| Efectivo en Banco | <u>19,648</u> | <u>32,447</u> |
| Total de Activos | <u>\$ 4,227,677</u> | <u>\$ 3,712,348</u> |
| PASIVOS Y ACTIVOS NETOS | | |
| Contribución Retenida por Pagar | \$ 2,683 | \$ 155 |
| Activos Netos Disponibles para Beneficios | <u>4,224,994</u> | <u>3,712,193</u> |
| Total de Pasivos y Activos Netos | <u>\$ 4,227,677</u> | <u>\$ 3,712,348</u> |

Las notas que se acompañan son parte integral de los estados financieros.

**FIDEICOMISO PARTICIPACIÓN EN LAS
GANANCIAS HUMBERTO VIDAL, INC.**

**ESTADOS DE CAMBIO EN LOS ACTIVOS NETOS
DISPONIBLES PARA BENEFICIOS**

Para los años terminados el
30 de septiembre de 2024 y 2023

| AUMENTO | <u>2024</u> | <u>2023</u> |
|---|---------------------|---------------------|
| Ingresos Aportación Patronal | \$ 150,000 | \$ 150,000 |
| Ingresos de Intereses y Dividendos | 178,280 | 176,852 |
| Ganancia (Pérdida) Realizada en Venta de Valores Negociables | 4,680 | 145,041 |
| Ganancia (Pérdida) No Realizada de Valores Negociables | 403,932 | (52,406) |
| Ingresos de Intereses en Notas por Cobrar a Participantes | <u>3,258</u> | <u>1,871</u> |
| Total de (Disminución) Aumento | <u>740,150</u> | <u>421,358</u> |
| | | |
| EGRESOS | | |
| Beneficios Pagados a Participantes por Terminación | (226,266) | (103,421) |
| Beneficios Pagados a Participantes por Adelantos | - | (492,169) |
| Cargos Bancarios, Comisiones y Otros | <u>(1,083)</u> | <u>(1,145)</u> |
| Total de Egresos | <u>(227,349)</u> | <u>(596,735)</u> |
| Aumento (Disminución) Neto | 512,801 | (175,377) |
| | | |
| ACTIVOS NETOS DISPONIBLES PARA BENEFICIOS | | |
| Al Principio del Año | <u>3,712,193</u> | <u>3,887,570</u> |
| Al Final del Año | <u>\$ 4,224,994</u> | <u>\$ 3,712,193</u> |

Las notas que se acompañan son parte integral de los estados financieros

**FIDEICOMISO PARTICIPACIÓN EN LAS
GANANCIAS HUMBERTO VIDAL, INC.**

NOTAS A LOS ESTADOS FINANCIEROS

30 de septiembre de 2024 y 2023

BASE DE PRESENTACIÓN DE LOS ESTADOS FINANCIEROS

Los estados financieros que se acompañan han sido preparados usando el método de contabilidad de acumulación. Estos estados presentan el activo neto disponible para beneficios y los cambios en dicho activo neto.

Valoración de Activos y Justo Valor de Instrumentos Financieros

Las inversiones en valores negociables están contabilizadas a su justo valor en el mercado. Los precios cotizados en el mercado de la bolsa de valores de Nueva York son los utilizados para valorizar los valores negociables. El efectivo y equivalentes de efectivo y las cuentas por cobrar se contabilizan según su valor razonable. Las cuentas individuales de los beneficios acumulados a los participantes está contabilizada según sus balances en dólares.

Uso de Estimados

Para la preparación de los estados financieros en conformidad con los principios de contabilidad generalmente aceptados en los Estados Unidos de América, fue necesario para los administradores del plan, hacer estimados que afectan algunas de las cantidades y divulgaciones de los estados financieros. Por consiguiente, los resultados que en efecto se produzcan podrían diferir de los estimados presentados.

DESCRIPCIÓN DEL PLAN

General

El Fideicomiso Participación en las Ganancias Humberto Vidal, Inc. fue creado para el beneficio exclusivo de los empleados de Humberto Vidal, Inc. El patrono es el único que hace aportaciones al Plan y se reserva el derecho de cancelar el mismo en cualquier momento, sujeto a las provisiones de la ley ERISA.

Terminación del Plan

En la remota eventualidad que termine este Fideicomiso, los activos serán distribuidos entre todos los participantes según establecido en el plan.

Aportación Patronal

La aportación patronal es discrecional y no está basada en una fórmula predeterminada. Dicha aportación deberá ser pagada al Fideicomiso en o antes del último día que la ley le exija al patrono radicar la planilla de contribución sobre ingresos, incluyendo prórrogas concedidas por el Departamento de Hacienda.

Elegibilidad

Todo empleado será elegible para participar en el plan siempre y cuando éste haya trabajado por lo menos 1,000 horas durante un período de doce meses consecutivos a la fecha del aniversario del Plan (30 de septiembre).

FIDEICOMISO PARTICIPACIÓN EN LAS
GANANCIAS HUMBERTO VIDAL, INC.

NOTAS A LOS ESTADOS FINANCIEROS
(Continuación)

30 de septiembre de 2024 y 2023

Pago de Beneficios

Los beneficios pagados se registran al momento del desembolso a los participantes debido a la terminación del empleo por causa de jubilación, incapacidad o muerte. El participante tiene la elección de recibir una cantidad igual al valor de sus derechos adquiridos ya sea en una suma global o como pagos anuales durante un periodo acordado.

Cuentas Confiscadas

Las cantidades que se confiscan por beneficios no adquiridos de los participantes que se retiran son distribuidas entre los participantes activos que hubiesen sido participantes en el año anterior.

APORTACIÓN PATRONAL POR COBRAR

El patrono realizó aportaciones de \$150,000 para los años 2024 y 2023. Ambas aportaciones fueron cobradas durante el mes de enero del próximo año.

PRESTAMOS A PARTICIPANTES POR COBRAR

Representan préstamos otorgados a los participantes del plan para cubrir necesidades económicas de emergencia según lo define el plan. Estos préstamos devengan el 1% sobre el interés prevaleciente en el mercado al momento de originación, están garantizados con los beneficios adquiridos del participante y nunca excederán el 50% de su participación. Los préstamos se valoran según el balance de principal pendiente de pago más intereses acumulados, pero no pagados al cierre del año. Los préstamos con más de 90 días en atraso se reclasifican como distribuciones de acuerdo a los términos del plan. El ingreso de intereses se reconoce bajo el método de acumulación.

INVERSIÓN EN VALORES

El Fideicomiso mantiene inversiones en valores negociables. Las ganancias o pérdidas no realizadas como resultado del cambio en el valor del mercado de las inversiones son registradas en el estado de cambios en el activo neto para beneficios. El ingreso de inversiones se distribuye entre las cuentas de los participantes a base del balance del año anterior.

Durante los años 2024 y 2023, las inversiones del Fideicomiso (incluyendo ganancias y (pérdidas) de inversiones adquiridas y vendidas, así como las retenidas durante el año) reflejan un aumento (disminución) neto en valor de \$403,932 y \$(52,406) respectivamente, computada de la siguiente manera:

| | <u>2024</u> | <u>2023</u> |
|---|--------------------|--------------------|
| Acciones Comunes | \$ 227,711 | \$ (29,197) |
| Acciones Preferidas | 12,870 | (7,405) |
| Bonos Corporativos | 113,114 | (732) |
| Bonos Gubernamentales | 9,687 | (5,016) |
| Certificados de Depósitos | 16,146 | (4,034) |
| Fondos Mutuos | 8,554 | 2,344 |
| Fondos Negociables | 10,020 | 155 |
| Fideicomiso de Inversión en Inmobiliaria | 5,830 | (8,521) |
| Total | <u>\$ 403,932</u> | <u>\$ (52,406)</u> |

FIDEICOMISO PARTICIPACIÓN EN LAS
GANANCIAS HUMBERTO VIDAL, INC.

NOTAS A LOS ESTADOS FINANCIEROS
(Continuación)

30 de septiembre de 2024 y 2023

INVERSIÓN EN VALORES, CONTINUACION

Las inversiones en instrumentos negociables del Fideicomiso están contabilizadas de acuerdo a los requerimientos según el tópico 820 de la Codificación de los Estándares de Contabilidad "ASC" de la Junta de Estándares de Contabilidad Financiera "FASB" (por sus siglas en inglés) anteriormente codificado bajo el SFAS No. 157 "Medición del Valor Razonable". El tópico 820 establece una jerarquía de valor razonable que prioriza los insumos utilizados para las técnicas de valorización de acuerdo a tres niveles de jerarquía.

Los tres niveles de jerarquía para determinar el valor razonable se describen de la siguiente manera:

- Nivel 1 Precios, no ajustados, cotizados en los mercados de valores activos que estén accesibles a la fecha de la valoración para activos o pasivos idénticos.
- Nivel 2 Precios cotizados en los mercados de valores considerados no activos o instrumentos financieros para los cuales la información es obtenida directa o indirectamente.
- Nivel 3 Precios o valoraciones que requieran información que sea significativa para medir el valor razonable y no se pueda obtener.

Las siguientes tablas detallan por nivel jerárquico de valor razonable de las inversiones en instrumentos negociables del Fideicomiso al 30 de septiembre de 2024 y 2023:

| | Valor en el Mercado al 30 de septiembre de 2024 | | | |
|--|--|----------------|----------------|---------------------|
| | Nivel 1 | Nivel 2 | Nivel 3 | Total |
| Acciones Comunes | \$ 1,220,492 | \$ - | \$ - | \$ 1,220,492 |
| Acciones Preferidas | 85,870 | - | - | 85,870 |
| Bonos Corporativos | 1,399,005 | - | - | 1,399,005 |
| Bonos Gubernamentales | 272,227 | - | - | 272,227 |
| Certificados de Depósitos | 393,077 | - | - | 393,077 |
| Fondos Mutuos | 54,798 | - | - | 54,798 |
| Fondos Negociables | 98,810 | - | - | 98,810 |
| Fideicomiso de Inversión en Inmobiliaria | 99,070 | - | - | 99,070 |
| Total | \$ 3,623,349 | \$ - | \$ - | \$ 3,623,349 |

| | Valor en el Mercado al 30 de septiembre de 2023 | | | |
|--|--|----------------|----------------|---------------------|
| | Nivel 1 | Nivel 2 | Nivel 3 | Total |
| Acciones Comunes | \$ 1,065,795 | \$ - | \$ - | \$ 1,065,795 |
| Acciones Preferidas | 73,000 | - | - | 73,000 |
| Bonos Corporativos | 1,429,702 | - | - | 1,429,702 |
| Bonos Gubernamentales | 298,006 | - | - | 298,006 |
| Certificados de Depósitos | 351,932 | - | - | 351,932 |
| Fondos Mutuos | 41,310 | - | - | 41,310 |
| Fondos Negociables | 88,790 | - | - | 88,790 |
| Fideicomiso de Inversión en Inmobiliaria | 93,240 | - | - | 93,240 |
| Total | \$ 3,441,775 | \$ - | \$ - | \$ 3,441,775 |

FIDEICOMISO PARTICIPACIÓN EN LAS
GANANCIAS HUMBERTO VIDAL, INC.

NOTAS A LOS ESTADOS FINANCIEROS
(Continuación)

30 de septiembre de 2024 y 2023

INVERSION EN VALORES, CONTINUACION

Las siguientes inversiones representan un 5% o más del total de los activos netos disponibles para beneficios al principio del año:

| | <u>2024</u> | <u>2023</u> |
|--|-------------------|-------------------|
| Goldman Sachs Group Inc, Bonos Corporativos / 230,000 unidades | \$ 235,897 | \$ 218,671 |
| New York St Dorm Auth ST PERS Income Tax, Bonos Gubernamentales / 200,000 unidades | 205,375 | 197,130 |
| Apple Inc Com, Acciones Comunes / 1,200 Acciones | 279,600 | 205,452 |
| Total | <u>\$ 720,872</u> | <u>\$ 621,253</u> |

GASTOS ADMINISTRATIVOS

Los gastos administrativos y servicios de contabilidad para la administración del Fideicomiso son sufragados en su totalidad por el patrono, Humberto Vidal, Inc. Para los años fiscales 2024 y 2023 el patrono pagó \$22,355 y \$17,788 respectivamente, por concepto de servicios de actuarios y auditoría.

CONTRIBUCIÓN SOBRE INGRESOS

El Fideicomiso está exento de contribución sobre ingresos bajo la sección 1081.01 del Código de Rentas Internas de Puerto Rico de 2011, según enmendado. Además, está exento de contribución sobre ingresos federal bajo la sección (i) del Employee Retirement Income Security Act de 1974 (ERISA). El Fideicomiso está sujeto a auditorías de impuestos por el Gobierno de Puerto Rico para los años fiscales 2020 al 2024, hasta que el período de prescripción expire.

El Fideicomiso se enmendó para adoptar los nuevos requisitos de cualificación bajo la sección 1081.01 del Código de Rentas Internas de Puerto Rico de 2011, según enmendado y mantener su cualificación en el Departamento de Hacienda de Puerto Rico. Estas enmiendas son efectivas a partir del 1 de octubre de 2012 y no tienen ningún efecto en los Activos Netos Disponibles para Beneficios.

FIDEICOMISO PARTICIPACIÓN EN LAS
GANANCIAS HUMBERTO VIDAL, INC.

NOTAS A LOS ESTADOS FINANCIEROS
(Continuación)

30 de septiembre de 2024 y 2023

DERECHOS ADQUIRIDOS

Efectivo en el año 2008 se enmendó el plan para cumplir con las leyes federales en cuanto a los derechos adquiridos de los participantes. El porcentaje de derechos adquiridos varía según los años de servicio de acuerdo a la siguiente tabla:

| <u>Años de servicio</u> | <u>Porcentaje de derecho adquirido</u> |
|-------------------------|--|
| Menos de 2 | 0% |
| 2 | 20 |
| 3 | 40 |
| 4 | 60 |
| 5 | 80 |
| 6 | 100 |

RIESGOS Y CONTINGENCIAS

El Fideicomiso invierte en valores negociables. Los valores negociables son vulnerables a varios riesgos tales como tasa de interés, mercado y crédito. Debido a los niveles de riesgos asociados con ciertos valores negociables, es altamente probable que ocurran cambios en el valor del mercado de las inversiones en un término cercano que afecten los balances y las cantidades divulgadas en el estado de activo neto disponible para beneficio.

El Fideicomiso mantiene valores negociables en exceso de la cantidad asegurada por la "Securities Investor Protection Corporation".

BENEFICIOS PAGADOS A PARTICIPANTES POR ADELANTOS

El 17 de septiembre de 2022, el Gobernador de Puerto Rico emitió la Orden Ejecutiva Núm. OE-2022-045, la cual declaró un estado de emergencia por el huracán Fiona.

Las Secciones 1081.01(b)(1)(D) y 1081.02(d)(1)(I) del Código de Rentas Internas de Puerto Rico de 2011, según enmendado, permite que los fondos acumulados en un plan de retiro cualificado puedan ser distribuidos a los participantes para cubrir gastos por daños y pérdidas incurridas a consecuencia del desastre y gastos extraordinarios e imprevistos para cubrir necesidades básicas del individuo y su familia. Estas distribuciones se pueden realizar a tasas contributivas preferenciales durante el periodo elegible entre el 6 de octubre de 2022 al 31 de diciembre de 2022.

Durante el año 2023 los participantes del Plan solicitaron adelantos que totalizaron \$492,169.

**FIDEICOMISO PARTICIPACIÓN EN LAS
GANANCIAS HUMBERTO VIDAL, INC.**

**NOTAS A LOS ESTADOS FINANCIEROS
(Continuación)**

30 de septiembre de 2024 y 2023

RECONCILIACION DE LOS ESTADOS FINANCIEROS CON LA FORMA 5500

Las guías de auditoría sobre planes de pensiones requieren que se divulguen las partidas de reconciliación entre los estados financieros y la forma 5500 del servicio de Rentas Internas Federal.

Estos estados financieros no tienen partidas de reconciliación con la forma 5500; el balance de los activos netos disponible para beneficios y la cantidad de los beneficios pagados a los participantes presentados en los estados financieros son iguales a los presentados en la forma 5500.

EVENTOS SUBSIGUIENTES

El Fideicomiso considera para los eventos subsiguientes las guías del FASB ASC No. 855 "Subsequent Events" las cuales establecen una divulgación de eventos subsiguientes después de la fecha de los estados financieros pero antes de que estos fueron emitidos o estén disponibles para emitirse.

En la preparación de los estados financieros la administración del Fideicomiso evaluó los eventos y transacciones subsiguientes hasta el 18 de junio de 2025 fecha en que estos estados estaban listos a ser emitidos y fueron emitidos. La administración entiende que no ocurrió ningún evento o transacción material subsiguiente al 30 de septiembre de 2024 que requiera ser registrado o que necesite divulgación adicional en los estados financieros.

FIDEICOMISO PARTICIPACIÓN EN LAS
GANANCIAS HUMBERTO VIDAL, INC.

INFORMACIÓN SUPLEMENTARIA

30 de septiembre de 2024

SCHEDULE H (FORM 5500)
LINE 4i - SCHEDULE OF ASSETS HELD AT END OF YEAR
SEPTEMBER 30, 2024

PLAN SPONSOR: HUMBERTO VIDAL, INC.
PLAN NAME: HUMBERTO VIDAL, INC. PROFIT SHARING PLAN
EIN: 66-0307692
PLAN NUMBER: 001

| (A) | (B) INDENTITY OF BORROWER, LESSOR, OR SIMILAR PARTY | (C) DESCRIPTION OF INVESTMENT | (D) COST | (E) MARKET VALUE |
|--|---|-------------------------------|----------------------|-----------------------|
| MARKETABLE SECURITIES-COMMON STOCKS | | SHARES | | |
| 1 | ALLIANCEBERNSTEIN HLDGS | 2,500 | \$ 57,730 | \$ 87,225 |
| 2 | APPLE INC | 1,200 | 27,854 | 279,600 |
| 3 | AT&T INC | 1,500 | 38,828 | 33,000 |
| 4 | B & G FOOD INC | 2,000 | 65,086 | 17,760 |
| 5 | BANK OF NOVA SCOTIA | 1,000 | 56,535 | 54,490 |
| 6 | BP PLC SPONSORED | 1,500 | 61,946 | 47,085 |
| 7 | DOW INC COM | 1,000 | 56,480 | 54,630 |
| 8 | ENTERPRISE PRODUCTS PARTNERS | 2,000 | 45,940 | 58,220 |
| 9 | GE HEALTHCARE TECHNOLOGIES (SPIN GENERAL ELECTRIC) | 83 | 12,022 | 7,790 |
| 10 | GE VERNOVA (SPIN GENERAL ELECTRIC) | 62 | 9,198 | 15,809 |
| 11 | GENERAL ELECTRIC CO | 250 | 36,332 | 47,145 |
| 12 | INTERNATIONAL BUSINESS MACHS (IBM) | 500 | 65,162 | 110,540 |
| 13 | KEYCORP NEW COM | 5,000 | 79,873 | 83,750 |
| 14 | KYNDRYL HLDGS INC COM (SPIN IBM) | 100 | 2,872 | 2,298 |
| 15 | NEW YORK CMNTY BANCORP INC | 1,666 | 60,065 | 18,709 |
| 16 | PROVIDENT FINL SVCS INC COM | 3,000 | 56,620 | 55,680 |
| 17 | PRUDENTIAL FINL INC | 800 | 62,590 | 96,880 |
| 18 | US BANKCORP DEL COM NEW | 1,500 | 59,434 | 68,595 |
| 19 | V F CORP COM | 1,000 | 57,064 | 19,950 |
| 20 | VERIZON COMM | 1,000 | 48,475 | 44,910 |
| 21 | WALGREENS | 1,500 | 61,913 | 13,440 |
| 22 | WARNER BROS DISCOVERY INC COM SER A (SPIN AT&T) | 362 | 11,954 | 2,987 |
| | | | \$ 1,033,972 | \$ 1,220,492 |
| PREFERRED STOCKS | | SHARES | | |
| 13 | HIGHLAND INCOME FD SER A 5.375% | 1,000 | \$ 25,000 | \$ 19,690 |
| 14 | US BANCORP DEL DEPOSITARY 4.50% | 3,000 | 75,000 | 66,180 |
| | | | \$ 100,000 | \$ 85,870 |
| EXCHANGE - TRADED PRODUCTS | | SHARES | | |
| 15 | INNOVATION ETFS TR II | 2,000 | \$ 48,690 | \$ 39,300 |
| 16 | JP MORGAN EXCHANGE | 1,000 | 57,795 | 59,510 |
| | | | \$ 106,485 | \$ 98,810 |
| REAL ESTATE INVESTMENT TRUST | | SHARES | | |
| 17 | BLACKSTONE | 2,000 | \$ 63,446 | \$ 38,020 |
| 18 | OMEGA HEALTHCARE INVS INC COM | 1,500 | 55,317 | 61,050 |
| | | | \$ 118,763 | \$ 99,070 |
| MUTUAL FUNDS | | SHARES | | |
| 19 | LIBERTY ALL STAR EQUITY FD SH BEN INT | 7,718 | \$ 60,225 | \$ 54,798 |
| | | | \$ 60,225 | \$ 54,798 |
| CORPORATE BONDS | | YTM RATE | MATURITY DATE | MATURITY VALUE |
| 20 | BANK AMER CORP | 5.000% | 09/21/32 | \$ 100,000 |
| 21 | BARCLAYS BANK | 12.000% | 12/23/33 | 100,000 |
| 22 | BARCLAYS BANK | 5.500% | 06/24/42 | 100,000 |
| 23 | CITIGROUP INC | 5.000% | 05/18/32 | 100,000 |
| 24 | CREDIT SUISSE AG LONDON | 4.750% | 06/15/32 | 100,000 |
| 25 | CREDIT AGRICOLE CORP | 5.400% | 05/30/29 | 100,000 |
| 26 | GENERAL MTRS FINL CO INC | 4.000% | 10/06/26 | 87,000 |
| 27 | GENERAL MTRS FINL CO INC | 5.000% | 08/20/28 | 100,000 |
| 28 | GOLDMAN SACHS GROUP INC | 5.950% | 01/15/27 | 100,000 |
| | | | \$ 100,000 | \$ 99,036 |
| | | | 96,600 | 68,800 |
| | | | 100,000 | 101,537 |
| | | | 100,000 | 99,074 |
| | | | 100,000 | 98,835 |
| | | | 100,000 | 100,569 |
| | | | 85,846 | 86,290 |
| | | | 100,000 | 99,233 |
| | | | 99,700 | 103,647 |

SCHEDULE H (FORM 5500)
LINE 4i - SCHEDULE OF ASSETS HELD AT END OF YEAR
SEPTEMBER 30, 2024

PLAN SPONSOR: HUMBERTO VIDAL, INC.
 PLAN NAME: HUMBERTO VIDAL, INC. PROFIT SHARING PLAN
 EIN: 66-0307692
 PLAN NUMBER: 001

| (A) | (B) INDENTITY OF BORROWER, LESSOR, OR SIMILAR PARTY | (C) DESCRIPTION OF INVESTMENT | (D) COST | (E) MARKET VALUE | |
|-------------------------------|---|-------------------------------|------------------|--------------------|---------------------|
| | | YTM RATE | MATURITY DATE | MATURITY VALUE | |
| 29 | GOLDMAN SACHS GROUP | 5.150% | 07/15/38 | 130,000 | 132,250 |
| 30 | JEFFERIES GROUP LLC | 5.100% | 02/19/34 | 80,000 | 79,370 |
| 31 | JEFFERIES GROUP LLC | 4.000% | 10/21/31 | 50,000 | 45,933 |
| 32 | LEHMAN BRO HLDGS INC. | 6.500% | 02/13/37 | 200,000 | 140 |
| 33 | LLOYDS BANK PLC | 4.000% | 01/31/33 | 100,000 | 98,973 |
| 34 | MORGAN STANLEY FIN LLC (0%) | 0.000% | 06/05/25 | 70,000 | 62,038 |
| 35 | MORGAN STANLEY MEDIUM TERM SR | 5.812% | 10/31/33 | 50,000 | 30,188 |
| 36 | PROSPECT CAP CORP FR | 3.364% | 11/15/26 | 100,000 | 93,092 |
| | | | | \$1,667,000 | \$ 1,652,653 |
| | | | | | \$ 1,399,004 |
| CERTIFICATE OF DEPOSIT | | | | | |
| 37 | JPMORGAN CHASE BK NA | - | 01/31/34 | \$ 20,000 | \$ 18,282 |
| 38 | MORGAN STANLEY BK | 5.2%-Yield | 11/29/24 | 20,000 | 19,635 |
| 39 | MORGAN STANLEY BK | 5.5% to 17% | 03/30/26 | 20,000 | 21,859 |
| 40 | AMERICAN EXPERS NATL BK | 5.00% | 03/23/26 | 100,000 | 101,600 |
| 41 | ALL IN FED | 5.60% | 11/29/24 | 25,000 | 25,027 |
| 42 | MOUNTAIN AMER FED CR | 4.70% | 04/28/26 | 100,000 | 101,278 |
| 43 | NUMERICA | 5.10% | 07/31/28 | 100,000 | 105,396 |
| | | | | \$ 385,000 | \$ 383,602 |
| | | | | | \$ 393,077 |
| GOVERNMENTAL BONDS | | | | | |
| 44 | NEW YORK ST DORM AUTH | 5.43% | 03/15/39 | \$ 100,000 | \$ 103,281 |
| 45 | NEW YORK ST DORM AUTH | 5.50% | 03/15/30 | 100,000 | 102,094 |
| 46 | PR INDL TOURIST | 6.25% | 04/01/26 | 65,000 | 64,873 |
| 47 | PR SALES TAX | 4.54% | 07/01/53 | 2,000 | 1,979 |
| | | | | \$ 267,000 | \$ 272,227 |
| 48 | PARTICIPANT LOANS RECEIVABLE | 4.25% - 9% | | - 0 - | \$ 45,813 |

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2023

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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).

Complete all entries in accordance with the instructions to the Form 5500.

Part I Annual Report Identification Information

For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024

- A This return/report is for: [] a multiemployer plan [] a multiple-employer plan... [X] a single-employer plan [] a DFE... B This return/report is: [] the first return/report [] the final return/report... C If the plan is a collectively-bargained plan, check here... D Check box if filing under: [X] Form 5558 [] automatic extension [] the DFVC program... 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

1a Name of plan: HUMBERTO VIDAL INC. PROFIT SHARING PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 09/30/1980
2a Plan sponsor's name (employer, if for a single-employer plan): HUMBERTO VIDAL, INC.
2b Employer Identification Number (EIN): 66-0307692
2c Plan Sponsor's telephone number: 787-751-7070
2d Business code (see instructions): 448320

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.

Table with 4 columns: SIGN HERE, Signature, Date, and Name. Row 1: CARMEN QUINONES, 07/10/2025, CARMEN QUINONES. Row 2: Signature of employer/plan sponsor, Date, Enter name of individual signing as employer or plan sponsor. Row 3: Signature of DFE, Date, Enter name of individual signing as DFE.

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|----------|-----|--|--------------|--|-----|--------------|--|-----|-----------|--|----|-----------|--|----|-----------|--|-----|-----------|--|---|-----------|--|-----|--------------|--|-----|--------------|--|-----|-----------|--|----|
| 3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor | 3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name | 4b EIN 4d PN | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 Total number of participants at the beginning of the plan year | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;">5</td> <td style="text-align: right;">197</td> </tr> </table> | 5 | 197 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | 197 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)..... g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)..... h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:80%;"></td> </tr> <tr> <td style="text-align: center;">6a(1)</td> <td></td> <td style="text-align: right;">176</td> </tr> <tr> <td style="text-align: center;">6a(2)</td> <td></td> <td style="text-align: right;">186</td> </tr> <tr> <td style="text-align: center;">6b</td> <td></td> <td style="text-align: right;">19</td> </tr> <tr> <td style="text-align: center;">6c</td> <td></td> <td style="text-align: right;">11</td> </tr> <tr> <td style="text-align: center;">6d</td> <td></td> <td style="text-align: right;">216</td> </tr> <tr> <td style="text-align: center;">6e</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: center;">6f</td> <td></td> <td style="text-align: right;">216</td> </tr> <tr> <td style="text-align: center;">6g(1)</td> <td></td> <td style="text-align: right;">197</td> </tr> <tr> <td style="text-align: center;">6g(2)</td> <td></td> <td style="text-align: right;">216</td> </tr> <tr> <td style="text-align: center;">6h</td> <td></td> <td style="text-align: right;">21</td> </tr> </table> | | | | 6a(1) | | 176 | 6a(2) | | 186 | 6b | | 19 | 6c | | 11 | 6d | | 216 | 6e | | 0 | 6f | | 216 | 6g(1) | | 197 | 6g(2) | | 216 | 6h | | 21 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6a(1) | | 176 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6a(2) | | 186 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6b | | 19 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6c | | 11 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6d | | 216 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6e | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6f | | 216 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6g(1) | | 197 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6g(2) | | 216 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6h | | 21 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;">7</td> <td style="width:90%;"></td> </tr> </table> | 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
 2E 3C

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

| | |
|---|---|
| 9a Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor | 9b Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (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) <input checked="" type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary (4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____ (5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information) | b General Schedules (1) <input checked="" type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information – Small Plan) (3) <input type="checkbox"/> A (Insurance Information) – Number Attached _____ (4) <input type="checkbox"/> C (Service Provider Information) (5) <input type="checkbox"/> D (DFE/Participating Plan Information) (6) <input type="checkbox"/> G (Financial Transaction Schedules) |
|--|--|

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

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.

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

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 _____

| | | |
|--|--|---|
| SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small> | Financial Information 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). ▶ File as an attachment to Form 5500. | OMB No. 1210-0110 2023 This Form is Open to Public Inspection |
|--|--|---|

For calendar plan year 2023 or fiscal plan year beginning **10/01/2023** and ending **09/30/2024**

| | | |
|---|---|-----|
| A Name of plan HUMBERTO VIDAL INC. PROFIT SHARING PLAN | B Three-digit plan number (PN) ▶ | 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500 HUMBERTO VIDAL, INC. | D Employer Identification Number (EIN) 66-0307692 | |

| | |
|---------------|--------------------------------------|
| Part I | Asset and Liability Statement |
|---------------|--------------------------------------|

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 |
|---|-----------------|-----------------------|-----------------|
| Assets | | | |
| a Total noninterest-bearing cash | 1a | 32,447 | 19,648 |
| b Receivables (less allowance for doubtful accounts): | | | |
| (1) Employer contributions..... | 1b(1) | 150,000 | 150,000 |
| (2) Participant contributions..... | 1b(2) | | |
| (3) Other..... | 1b(3) | 19,127 | 17,658 |
| c General investments: | | | |
| (1) Interest-bearing cash (include money market accounts & certificates of deposit)..... | 1c(1) | 383,954 | 764,286 |
| (2) U.S. Government securities | 1c(2) | 298,006 | 272,227 |
| (3) Corporate debt instruments (other than employer securities): | | | |
| (A) Preferred | 1c(3)(A) | | |
| (B) All other | 1c(3)(B) | 1,429,702 | 1,399,005 |
| (4) Corporate stocks (other than employer securities): | | | |
| (A) Preferred | 1c(4)(A) | 161,790 | 184,680 |
| (B) Common..... | 1c(4)(B) | 1,065,795 | 1,220,492 |
| (5) Partnership/joint venture interests | 1c(5) | | |
| (6) Real estate (other than employer real property) | 1c(6) | 93,240 | 99,070 |
| (7) Loans (other than to participants)..... | 1c(7) | | |
| (8) Participant loans..... | 1c(8) | 36,977 | 45,813 |
| (9) Value of interest in common/collective trusts..... | 1c(9) | | |
| (10) Value of interest in pooled separate accounts | 1c(10) | | |
| (11) Value of interest in master trust investment accounts..... | 1c(11) | | |
| (12) Value of interest in 103-12 investment entities | 1c(12) | | |
| (13) Value of interest in registered investment companies (e.g., mutual funds)..... | 1c(13) | 41,310 | 54,798 |
| (14) Value of funds held in insurance company general account (unallocated contracts)..... | 1c(14) | | |
| (15) Other | 1c(15) | | |

| 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 | 3,712,348 | 4,227,677 |
| Liabilities | | | |
| g Benefit claims payable..... | 1g | | |
| h Operating payables..... | 1h | | |
| i Acquisition indebtedness..... | 1i | | |
| j Other liabilities..... | 1j | 155 | 2,683 |
| k Total liabilities (add all amounts in lines 1g through 1j)..... | 1k | 155 | 2,683 |
| Net Assets | | | |
| l Net assets (subtract line 1k from line 1f)..... | 1l | 3,712,193 | 4,224,994 |

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.

| Income | | (a) Amount | (b) Total |
|--|-----------------|-------------------|------------------|
| a Contributions: | | | |
| (1) Received or receivable in cash from: (A) Employers..... | 2a(1)(A) | 150,000 | |
| (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) | | 150,000 |
| b Earnings on investments: | | | |
| (1) Interest: | | | |
| (A) Interest-bearing cash (including money market accounts and certificates of deposit)..... | 2b(1)(A) | 178,280 | |
| (B) U.S. Government securities..... | 2b(1)(B) | | |
| (C) Corporate debt instruments..... | 2b(1)(C) | | |
| (D) Loans (other than to participants)..... | 2b(1)(D) | 3,258 | |
| (E) Participant loans..... | 2b(1)(E) | | |
| (F) Other..... | 2b(1)(F) | | |
| (G) Total interest. Add lines 2b(1)(A) through (F) | 2b(1)(G) | | 181,538 |
| (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) | | |
| (D) Total dividends. Add lines 2b(2)(A) , (B) , and (C) | 2b(2)(D) | | 0 |
| (3) Rents..... | 2b(3) | | |
| (4) Net gain (loss) on sale of assets: (A) Aggregate proceeds..... | 2b(4)(A) | 4,680 | |
| (B) Aggregate carrying amount (see instructions)..... | 2b(4)(B) | | |
| (C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result..... | 2b(4)(C) | | 4,680 |
| (5) Unrealized appreciation (depreciation) of assets: (A) Real estate..... | 2b(5)(A) | | |
| (B) Other..... | 2b(5)(B) | 403,932 | |
| (C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B) | 2b(5)(C) | | 403,932 |

| | | (a) Amount | (b) Total |
|---|---------------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | |
| (9) Net investment gain (loss) from 103-12 investment entities..... | 2b(9) | | |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | |
| c Other income..... | 2c | | |
| d Total income. Add all income amounts in column (b) and enter total | 2d | | 740,150 |

Expenses

| | | | |
|---|---------------|---------|---------|
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 226,266 | |
| (2) To insurance carriers for the provision of benefits | 2e(2) | | |
| (3) Other | 2e(3) | | |
| (4) Total benefit payments. Add lines 2e(1) through (3) | 2e(4) | | 226,266 |
| f Corrective distributions (see instructions) | 2f | | |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | |
| h Interest expense | 2h | | |
| i Administrative expenses: | | | |
| (1) Salaries and allowances..... | 2i(1) | | |
| (2) Contract administrator fees..... | 2i(2) | | |
| (3) Recordkeeping fees..... | 2i(3) | | |
| (4) IQPA audit fees | 2i(4) | | |
| (5) Investment advisory and investment management fees..... | 2i(5) | | |
| (6) Bank or trust company trustee/custodial fees..... | 2i(6) | 1,083 | |
| (7) Actuarial fees..... | 2i(7) | | |
| (8) Legal fees..... | 2i(8) | | |
| (9) Valuation/appraisal fees | 2i(9) | | |
| (10) Other trustee fees and expenses | 2i(10) | | |
| (11) Other expenses..... | 2i(11) | | |
| (12) Total administrative expenses. Add lines 2i(1) through (11) | 2i(12) | | 1,083 |
| j Total expenses. Add all expense amounts in column (b) and enter total | 2j | | 227,349 |

Net Income and Reconciliation

| | | | |
|---|--------------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d | 2k | | 512,801 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | |
| (2) From this plan..... | 2l(2) | | |

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: JOSE BARLETTA RODRIGUEZ

(2) EIN: 66-0433820

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 |
|--|-----|----|--------|
| a 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 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 | |
| c 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 | |
| d 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 | |
| e Was this plan covered by a fidelity bond? | X | | 500 |
| f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | | X | |
| g 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 | |
| h 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 | |
| i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | X | | |
| j 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 | |
| k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | | X | |
| l Has the plan failed to provide any benefit when due under the plan? | | X | |
| m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | | X | |
| n 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. | | | |

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.)

| 5b(1) Name of plan(s) | 5b(2) EIN(s) | 5b(3) 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 _____.

| | | |
|--|---|---|
| SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small> | Retirement Plan Information 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). ▶ File as an attachment to Form 5500. | <small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection. |
|--|---|---|

For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024

| | | |
|---|---|-----|
| A Name of plan HUMBERTO VIDAL INC. PROFIT SHARING PLAN | B Three-digit plan number (PN) ▶ | 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500 HUMBERTO VIDAL, INC. | D Employer Identification Number (EIN) 66-0307692 | |

| | |
|---------------|----------------------|
| Part I | Distributions |
|---------------|----------------------|

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions..... 1 0

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): 66-0307692

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

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year..... 3 30

| | |
|----------------|---|
| Part II | Funding Information (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.

| | | |
|---|-----------|--|
| 6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)..... | 6a | |
| b Enter the amount contributed by the employer to the plan for this plan year..... | 6b | |
| c 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)..... | 6c | |

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

| | |
|-----------------|-------------------|
| Part III | Amendments |
|-----------------|-------------------|

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

| | |
|----------------|---|
| Part IV | ESOPs (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:

| | | |
|---|------------|--|
| a 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)..... | 14a | |
| 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) | 14b | |
| c 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) | 14c | |

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:

| | | |
|---|------------|--|
| a The corresponding number for the plan year immediately preceding the current plan year | 15a | |
| b The corresponding number for the second preceding plan year | 15b | |

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

| | | |
|---|------------|--|
| a Enter the number of employers who withdrew during the preceding plan year | 16a | |
| 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..... | 16b | |

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 _____.

SCHEDULE H (FORM 5500)
LINE 4i - SCHEDULE OF ASSETS HELD AT END OF YEAR
SEPTEMBER 30, 2024

PLAN SPONSOR: HUMBERTO VIDAL, INC.
PLAN NAME: HUMBERTO VIDAL, INC. PROFIT SHARING PLAN
EIN: 66-0307692
PLAN NUMBER: 001

| (A) | (B) INDENTITY OF BORROWER, LESSOR, OR SIMILAR PARTY | (C) DESCRIPTION OF INVESTMENT | (D) COST | (E) MARKET VALUE |
|--|---|-------------------------------|----------------------|-----------------------|
| MARKETABLE SECURITIES-COMMON STOCKS | | SHARES | | |
| 1 | ALLIANCEBERNSTEIN HLDGS | 2,500 | \$ 57,730 | \$ 87,225 |
| 2 | APPLE INC | 1,200 | 27,854 | 279,600 |
| 3 | AT&T INC | 1,500 | 38,828 | 33,000 |
| 4 | B & G FOOD INC | 2,000 | 65,086 | 17,760 |
| 5 | BANK OF NOVA SCOTIA | 1,000 | 56,535 | 54,490 |
| 6 | BP PLC SPONSORED | 1,500 | 61,946 | 47,085 |
| 7 | DOW INC COM | 1,000 | 56,480 | 54,630 |
| 8 | ENTERPRISE PRODUCTS PARTNERS | 2,000 | 45,940 | 58,220 |
| 9 | GE HEALTHCARE TECHNOLOGIES (SPIN GENERAL ELECTRIC) | 83 | 12,022 | 7,790 |
| 10 | GE VERNOVA (SPIN GENERAL ELECTRIC) | 62 | 9,198 | 15,809 |
| 11 | GENERAL ELECTRIC CO | 250 | 36,332 | 47,145 |
| 12 | INTERNATIONAL BUSINESS MACHS (IBM) | 500 | 65,162 | 110,540 |
| 13 | KEYCORP NEW COM | 5,000 | 79,873 | 83,750 |
| 14 | KYNDRYL HLDGS INC COM (SPIN IBM) | 100 | 2,872 | 2,298 |
| 15 | NEW YORK CMNTY BANCORP INC | 1,666 | 60,065 | 18,709 |
| 16 | PROVIDENT FINL SVCS INC COM | 3,000 | 56,620 | 55,680 |
| 17 | PRUDENTIAL FINL INC | 800 | 62,590 | 96,880 |
| 18 | US BANKCORP DEL COM NEW | 1,500 | 59,434 | 68,595 |
| 19 | V F CORP COM | 1,000 | 57,064 | 19,950 |
| 20 | VERIZON COMM | 1,000 | 48,475 | 44,910 |
| 21 | WALGREENS | 1,500 | 61,913 | 13,440 |
| 22 | WARNER BROS DISCOVERY INC COM SER A (SPIN AT&T) | 362 | 11,954 | 2,987 |
| | | | \$ 1,033,972 | \$ 1,220,492 |
| PREFERRED STOCKS | | SHARES | | |
| 13 | HIGHLAND INCOME FD SER A 5.375% | 1,000 | \$ 25,000 | \$ 19,690 |
| 14 | US BANCORP DEL DEPOSITARY 4.50% | 3,000 | 75,000 | 66,180 |
| | | | \$ 100,000 | \$ 85,870 |
| EXCHANGE - TRADED PRODUCTS | | SHARES | | |
| 15 | INNOVATION ETFS TR II | 2,000 | \$ 48,690 | \$ 39,300 |
| 16 | JP MORGAN EXCHANGE | 1,000 | 57,795 | 59,510 |
| | | | \$ 106,485 | \$ 98,810 |
| REAL ESTATE INVESTMENT TRUST | | SHARES | | |
| 17 | BLACKSTONE | 2,000 | \$ 63,446 | \$ 38,020 |
| 18 | OMEGA HEALTHCARE INVS INC COM | 1,500 | 55,317 | 61,050 |
| | | | \$ 118,763 | \$ 99,070 |
| MUTUAL FUNDS | | SHARES | | |
| 19 | LIBERTY ALL STAR EQUITY FD SH BEN INT | 7,718 | \$ 60,225 | \$ 54,798 |
| | | | \$ 60,225 | \$ 54,798 |
| CORPORATE BONDS | | YTM RATE | MATURITY DATE | MATURITY VALUE |
| 20 | BANK AMER CORP | 5.000% | 09/21/32 | \$ 100,000 |
| 21 | BARCLAYS BANK | 12.000% | 12/23/33 | 100,000 |
| 22 | BARCLAYS BANK | 5.500% | 06/24/42 | 100,000 |
| 23 | CITIGROUP INC | 5.000% | 05/18/32 | 100,000 |
| 24 | CREDIT SUISSE AG LONDON | 4.750% | 06/15/32 | 100,000 |
| 25 | CREDIT AGRICOLE CORP | 5.400% | 05/30/29 | 100,000 |
| 26 | GENERAL MTRS FINL CO INC | 4.000% | 10/06/26 | 87,000 |
| 27 | GENERAL MTRS FINL CO INC | 5.000% | 08/20/28 | 100,000 |
| 28 | GOLDMAN SACHS GROUP INC | 5.950% | 01/15/27 | 100,000 |
| | | | \$ 100,000 | \$ 99,036 |
| | | | 96,600 | 68,800 |
| | | | 100,000 | 101,537 |
| | | | 100,000 | 99,074 |
| | | | 100,000 | 98,835 |
| | | | 100,000 | 100,569 |
| | | | 85,846 | 86,290 |
| | | | 100,000 | 99,233 |
| | | | 99,700 | 103,647 |

SCHEDULE H (FORM 5500)
LINE 4i - SCHEDULE OF ASSETS HELD AT END OF YEAR
SEPTEMBER 30, 2024

PLAN SPONSOR: HUMBERTO VIDAL, INC.
 PLAN NAME: HUMBERTO VIDAL, INC. PROFIT SHARING PLAN
 EIN: 66-0307692
 PLAN NUMBER: 001

| (A) | (B) INDENTITY OF BORROWER, LESSOR, OR SIMILAR PARTY | (C) DESCRIPTION OF INVESTMENT | (D) COST | (E) MARKET VALUE | |
|-------------------------------|---|-------------------------------|------------------|--------------------|---------------------|
| | | YTM RATE | MATURITY DATE | MATURITY VALUE | |
| 29 | GOLDMAN SACHS GROUP | 5.150% | 07/15/38 | 130,000 | 132,250 |
| 30 | JEFFERIES GROUP LLC | 5.100% | 02/19/34 | 80,000 | 79,370 |
| 31 | JEFFERIES GROUP LLC | 4.000% | 10/21/31 | 50,000 | 45,933 |
| 32 | LEHMAN BRO HLDGS INC. | 6.500% | 02/13/37 | 200,000 | 140 |
| 33 | LLOYDS BANK PLC | 4.000% | 01/31/33 | 100,000 | 98,973 |
| 34 | MORGAN STANLEY FIN LLC (0%) | 0.000% | 06/05/25 | 70,000 | 62,038 |
| 35 | MORGAN STANLEY MEDIUM TERM SR | 5.812% | 10/31/33 | 50,000 | 30,188 |
| 36 | PROSPECT CAP CORP FR | 3.364% | 11/15/26 | 100,000 | 93,092 |
| | | | | \$1,667,000 | \$ 1,652,653 |
| | | | | | \$ 1,399,004 |
| CERTIFICATE OF DEPOSIT | | | | | |
| 37 | JPMORGAN CHASE BK NA | - | 01/31/34 | \$ 20,000 | \$ 18,282 |
| 38 | MORGAN STANLEY BK | 5.2%-Yield | 11/29/24 | 20,000 | 19,635 |
| 39 | MORGAN STANLEY BK | 5.5% to 17% | 03/30/26 | 20,000 | 21,859 |
| 40 | AMERICAN EXPERS NATL BK | 5.00% | 03/23/26 | 100,000 | 101,600 |
| 41 | ALL IN FED | 5.60% | 11/29/24 | 25,000 | 25,027 |
| 42 | MOUNTAIN AMER FED CR | 4.70% | 04/28/26 | 100,000 | 101,278 |
| 43 | NUMERICA | 5.10% | 07/31/28 | 100,000 | 105,396 |
| | | | | \$ 385,000 | \$ 383,602 |
| | | | | | \$ 393,077 |
| GOVERNMENTAL BONDS | | | | | |
| 44 | NEW YORK ST DORM AUTH | 5.43% | 03/15/39 | \$ 100,000 | \$ 103,281 |
| 45 | NEW YORK ST DORM AUTH | 5.50% | 03/15/30 | 100,000 | 102,094 |
| 46 | PR INDL TOURIST | 6.25% | 04/01/26 | 65,000 | 64,873 |
| 47 | PR SALES TAX | 4.54% | 07/01/53 | 2,000 | 1,979 |
| | | | | \$ 267,000 | \$ 272,227 |
| 48 | PARTICIPANT LOANS RECEIVABLE | 4.25% - 9% | | - 0 - | \$ 45,813 |