

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan 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.	OMB Nos. 1210-0110 1210-0089 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 12/01/2023 and ending 11/30/2024	
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) _____ ☐ 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
1a	Name of plan PENSION PLAN FOR EMPLOYEES OF RIMCO LLC
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 03/10/1967
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) RIMCO LLC P.O. BOX 362529 SAN JUAN, PR 00936-2529 ROAD NO. 2, KM 3.7 KENNEDY AVE., SAN JUAN, PR 00920
2b	Employer Identification Number (EIN) 66-0389263
2c	Plan Sponsor's telephone number 787-792-4300
2d	Business code (see instructions) 423800

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.	09/13/2025	JUAN PEREZ
	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 ☒ 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	5 393
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) 81 6a(2) 79 6b 39 6c 253 6d 371 6e 20 6f 391 6g(1) 6g(2) 6h 0
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:

1B 3C 1I

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) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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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 2
- (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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 12/01/2023 and ending 11/30/2024		
A Name of plan PENSION PLAN FOR EMPLOYEES OF RIMCO LLC	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 RIMCO LLC	D Employer Identification Number (EIN) 66-0389263	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
BRIGHTHOUSE LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-0566090	87726	#91366C/D		12/01/2023	11/30/2024

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	
6	Contracts With Allocated Funds:		
a	State the basis of premium rates ▶		
b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year.....	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	
e	Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶		
f	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐		
7	Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)		
a	Type of contract: (1) ☒ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶		
b	Balance at the end of the previous year	7b	843696
c	Additions: (1) Contributions deposited during the year	7c(1)	
	(2) Dividends and credits	7c(2)	
	(3) Interest credited during the year	7c(3)	25890
	(4) Transferred from separate account.....	7c(4)	
	(5) Other (specify below)	7c(5)	
	(6) Total additions	7c(6)	25890
d	Total of balance and additions (add lines 7b and 7c(6))	7d	869586
e	Deductions:		
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	4471
	(2) Administration charge made by carrier	7e(2)	4100
	(3) Transferred to separate account.....	7e(3)	
	(4) Other (specify below)	7e(4)	
	(5) Total deductions	7e(5)	8571
f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	861015

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount	10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A?..... ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 12/01/2023 and ending 11/30/2024		
A Name of plan	B Three-digit plan number (PN)	001
PENSION PLAN FOR EMPLOYEES OF RIMCO LLC		
C Plan sponsor's name as shown on line 2a of Form 5500	D Employer Identification Number (EIN)	
RIMCO LLC	66-0389263	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
TRANSAMERICA LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
39-0989781	86231	77340		12/01/2023	11/30/2024

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
2534	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
HUMBERTO TORRES & ASSOCIATES INC
121 CALLE RODRIGO DE TRIANA
SAN JUAN, PR 00918-3207

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
2534	0	N/A	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	0
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	4116724

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier**6b****c** Premiums due but unpaid at the end of the year.....**6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.**6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee(3) ☒ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year**7b****86043****c** Additions: (1) Contributions deposited during the year**7c(1)****57218**

(2) Dividends and credits

7c(2)

(3) Interest credited during the year

7c(3)**219**

(4) Transferred from separate account.....

7c(4)

(5) Other (specify below)

7c(5)

▶

(6) Total additions.....

7c(6)**57437****d** Total of balance and additions (add lines **7b** and **7c(6)**)**7d****143480****e** Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year

7e(1)**143474**

(2) Administration charge made by carrier

7e(2)**6**

(3) Transferred to separate account.....

7e(3)

(4) Other (specify below)

7e(4)

▶

(5) Total deductions.....

7e(5)**143480****f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**)**7f****0**

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount	10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A?..... ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 12/01/2023 and ending 11/30/2024	
Round off amounts to nearest dollar.	
Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.	
A Name of plan PENSION PLAN FOR EMPLOYEES OF RIMCO LLC	B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF RIMCO LLC	D Employer Identification Number (EIN) 66-0389263
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information			
1	Enter the valuation date: Month 12 Day 01 Year 2023			
2	Assets:			
a	Market value	2a	4167391	
b	Actuarial value	2b	4167391	
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a	For retired participants and beneficiaries receiving payment	49	2069583	2069583
b	For terminated vested participants	263	1639707	1639707
c	For active participants	81	1220723	1225907
d	Total	393	4930013	4935197
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a	Funding target disregarding prescribed at-risk assumptions	4a		
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5	5.29 %	
6	Target normal cost			
a	Present value of current plan year accruals	6a	0	
b	Expected plan-related expenses	6b	4000	
c	Target normal cost	6c	4000	

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	Signature of actuary MELINA A. ZERVAS Type or print name of actuary WILLIS TOWERS WATSON US LLC Firm name 1450 BRICKELL AVENUE, SUITE 2510 MIAMI, FL 33131 Address of the firm	09/04/2025 Date 23-08693 Most recent enrollment number 305-854-1330 Telephone number (including area code)
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Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>10.05</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		8
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.46</u> %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		8
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	84.44 %
15 Adjusted funding target attainment percentage	15	84.44 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	81.76 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
05/31/2024	42998	0			
09/13/2024	9570	0			
05/01/2025	37102	0			
Totals ▶			18(b)	89670	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	85142
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☒ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0	0	0
		(4) 4th 0

Part V	Assumptions Used to Determine Funding Target and Target Normal Cost
---------------	--

21 Discount rate:			
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 %
	☐ N/A, full yield curve used		
b Applicable month (enter code).....	21b	0	
22 Weighted average retirement age	22	66	
23 Mortality table(s) (see instructions)	☐ Prescribed - combined	☒ Prescribed - separate	☐ Substitute

Part VI	Miscellaneous Items
----------------	----------------------------

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

Part VII	Reconciliation of Unpaid Minimum Required Contributions For Prior Years
-----------------	--

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII	Minimum Required Contribution For Current Year
------------------	---

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....	31a	4000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	767806	74109	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	34	78109	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	78109	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	85142	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	7033	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX	Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)
----------------	---

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ 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 12/01/2023 and ending 11/30/2024

A Name of plan PENSION PLAN FOR EMPLOYEES OF RIMCO LLC	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 RIMCO LLC	D Employer Identification Number (EIN) 66-0389263

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

- a

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

No

Yes

☒
- b

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

(b)

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

(b)

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

(b)

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

(b)

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

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

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

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

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

TRANSAMERICA LIFE INSURANCE COMPANY

39-0989781

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 64 62 52 37 67	NONE	7565	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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 12/01/2023 and ending 11/30/2024		
A Name of plan PENSION PLAN FOR EMPLOYEES OF RIMCO LLC	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 RIMCO LLC	D Employer Identification Number (EIN) 66-0389263	

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	4650	37102
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred.....	1c(3)(A)	0	0
(B) All other.....	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred.....	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	0	0
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts.....	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	3233166	4116724
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	929738	861015
(15) Other.....	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	4167554	5014841
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	4167554	5014841

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)	89670	
(B) Participants	2a(1)(B)	0	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B), (C), and line 2a(2)	2a(3)		89670
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	25916	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		25916
(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)		
(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)	1014013	
(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		1129599

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	270688	
(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)		270688
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)	4059	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	7565	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(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)		11624
j Total expenses. Add all expense amounts in column (b) and enter total	2j		282312

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		847287
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: **CARLOS J. ORTIZ GOVEO**

(2) EIN: **66-0701943**

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.)		☒	
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.)		☒	
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.)		☒	
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.)		☒	
e Was this plan covered by a fidelity bond?	☒		440000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
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?		☒	
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?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
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.)		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation		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.		OMB No. 1210-0110 2023 This Form is Open to Public Inspection.	
For calendar plan year 2023 or fiscal plan year beginning 12/01/2023 and ending 11/30/2024					
A Name of plan PENSION PLAN FOR EMPLOYEES OF RIMCO LLC				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 RIMCO LLC				D Employer Identification Number (EIN) 66-0389263	
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): 06-0566090 39-0989781					
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	0
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					
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.				Schedule R (Form 5500) 2023 v. 230707	

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: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment) b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14a 14b 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 b The corresponding number for the second preceding plan year	15a 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 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	16a 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
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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
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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 _____.	

PENSION PLAN
FOR EMPLOYEES OF RIMCO LLC
REPORT AND FINANCIAL STATEMENTS
NOVEMBER 30, 2024

Carlos J. Ortiz Jovea

Certified Public Accountant

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Guaynabo, PR 00970

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cjortizcpa@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Participants and Administrator
of Pension Plan for Employees of Rimco LLC

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

I have performed an audit of the financial statements of Pension Plan for Employees of Rimco LLC, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a) (3) (C). The financial statements comprise the statement of net assets available for benefits as of November 30, 2024, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

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

Management has obtained a certification from Brighthouse Life Insurance Company and from Transamerica Life Insurance Company as of and for the year ended November 30, 2024, stating that the certified investment information, as described in Note C to the financial statements, is complete and accurate.

Opinion

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

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

Independent Auditor's Report continued

Basis for Opinion

I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of Pension Plan for Employees of Rimco LLC and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, I:

- Exercise professional judgement and maintain professional skepticism throughout the audit.

Independent Auditor's Report continued

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the Pension Plan for Employees of Rimco LLC's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Pension Plan for Employees of Rimco LLC's ability to continue as a going concern for a reasonable period of time.

My audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respect, in accordance with accounting principles generally accepted in the United States of America.

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

Other Matters

2023 Supplemental Schedule Required by ERISA

The supplemental schedule of Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of November 30, 2024, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the

Independent Auditor's Report continued

financial statements or the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, I compared such information to the related certified investment information.

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

In our opinion

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



Carlos J. Ortiz Goveo
License 4939
Expires December 1, 2027
San Juan, Puerto Rico
September 10, 2025



D4939-22

PENSION PLAN FOR EMPLOYEES OF
RIMCO LLC

PENSION PLAN FOR EMPLOYEES OF RIMCO LLC
STATEMENT OF NET ASSETS
AVAILABLE FOR PLAN BENEFITS
NOVEMBER 30, 2024 AND 2023

ASSETS

	2024	2023
Employer contributions receivable	\$ 37,102	\$ 4,650
Pension investment funds	<u>4,977,739</u>	<u>4,162,904</u>
Total assets	\$5,014,841	\$4,167,554
Liabilities	<u>--</u>	<u>--</u>
Net assets available for plan benefits	<u>\$5,014,841</u>	<u>\$4,167,554</u>

The accompanying notes are an integral part of these financial statements.

PENSION PLAN FOR EMPLOYEES OF RIMCO LLC
STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR PLAN BENEFITS
FOR THE YEAR ENDED NOVEMBER 30, 2024

Additions to net assets attributed to:	
Employer contributions	\$ 89,670
Interest income	25,916
Unrealized appreciation of assets	<u>1,014,013</u>
Total additions	<u>1,129,599</u>
Deductions from net assets attributed to:	
Payment of benefits	270,688
Expenses	<u>11,624</u>
Total deductions	<u>282,312</u>
Net increase	847,287
Net assets available for plan benefits	
Beginning of year	<u>4,167,554</u>
End of year	<u>\$5,014,841</u>

The accompanying notes are an integral part of these financial statements.

PENSION PLAN FOR EMPLOYEES OF RIMCO LLC
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2024

A- DESCRIPTION OF THE PLAN

The following description of the Pension Plan for Employees of Rimco LLC (the Plan), provides only general information. Participants should refer to the Plan agreement for more complete information.

1- General

a) Hourly participants

The Plan is a non-contributory defined benefit pension plan covering hourly paid employees of Rimco LLC. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. Effective May 1, 1985, each union employee will be included as a participant in the plan on the first day of the month following the later of the attainment of age 21 or the completion of one year of service. No employee will be included before the Effective Date. Vesting service: Years, measures from the participant's date of hire to his date of termination of employment, during which the participant completes at least 1,000 hours of service. Credited service: Identical to Vesting Service, however a fractional portion of a year is given for the last year of employment if less than 1,000 hours is worked. A break in services will occur if a participant works less than 500 hours in a 12-month computation period.

b) Salaried participants

The Plan is a non-contributory defined benefit pension plan covering all non-union salaried employees of Rimco LLC on attainment of age 21 and completion of 1,000 hours of service during a consecutive 12-month period succeeding their dates of employment. If an employee works at least 1,800 hours during a calendar year, one year of credited service is earned. If at least 1,000 hours is worked in a calendar year, a fraction equal to the number of hours worked divided by 1,800 is earned. If an employee works at least 1,000 hours during a calendar year, one year of vesting service is earned. The average compensation is the highest average annual compensation during any five (5) consecutive calendar years of the ten-year period preceding the date of the calculation of the benefit on or prior to December 31, 1981. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

PENSION PLAN FOR EMPLOYEES OF RIMCO LLC
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2024

Continue note A

2- Pension benefits

a) Hourly participants

Normal retirement. The first day of the month following the later of attainment of age 65 and 5 years of participation in the plan. The monthly accrued benefit as of any date of determination on or after April 13, 1991 is \$8.00 times the number of years of a participant's Credited Service, not to exceed 40 such years.

Early retirement. The first day of the month within 10 years of normal retirement date, and following the completion of 25 years of vesting service. Accrued benefit of early retirement date, reduced according to the number of years between early retirement date (ERD) and normal retirement date (NRD). The following percentages shall be used to determine the amount of reduced pension:

Number of Years ERD Precedes NRD	
0	100.0%
1	93.3%
2	86.6%
3	79.9%
4	73.2%
5	66.5%
6	63.2%
7	59.9%
8	56.6%
9	53.3%
10	50.0%

Deferred retirement. The first day of any month following normal retirement date. For participants whose benefits have been suspended in accordance with plan provisions, the monthly accrued benefit as of deferred date. For participants whose benefits have not been suspended: An amount equal to the greater of (a) or (b) as follows:

- (a) Monthly accrued benefits as of normal retirement date increased actuarially to the deferred retirement date using UP 84 mortality an 7% interest.
- (b) Monthly accrued benefits as of deferred retirement date.

Disability retirement. Benefit payable upon disability which qualified for Social Security disability benefits provided that disability occurs after attainment of age 40 and completion of 15 years of vesting service. Benefit payable is accrued benefit as of date of disability.

PENSION PLAN FOR EMPLOYEES OF RIMCO LLC
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2024

Continue note A

Vested benefit. A participant has a non-forfeitable right to a percentage of his accrued benefit as of his date of termination of employment, provided that he has completed 3 years of vesting service. The percentage is determined as follows: 20% after 3 years of vesting service, increasing by 20% per year for the 4th through 7th years.

Pre-Retirement death benefit. A vested participant who dies on or before his earliest retirement age is eligible for pre-retirement death benefit payable this spouse. The benefit will be the amount that would be payable had the participant separated from employment at date of death, survived to the earliest retirement date, retired with an immediate 50% joint and survivor annuity of the earliest retirement age and died on the day after the earliest retirement age.

If a vested participant dies after the earliest retirement age, the participant's spouse will receive a pre-retirement death benefit based on service to date of death and assuming the participant had retired with an immediate 50% joint and survivor annuity on the day before death unless an election no to be covered for this benefit for the period after the earliest retirement age is made. If the participant is covered for this death benefit after the earliest retirement age, any benefits payable during or after this period will be adjusted to reflect the period during which the death benefit was in effect.

Form of annuity. The accrued benefit defined above assumes payment in the form of a monthly life annuity. The benefits will be actuarially adjusted to reflect any other form of annuity payable.

Optional forms of benefit and conversion factors. The optional forms of benefit available at retirement are: the life annuity, 50% joint and survivor annuity, 75% joint & survivor annuity, 100% joint and survivor annuity, 5 years certain and life, 10 year certain and life, and 15 years certain and life. The optional form conversion factors are equal to actuarial equivalent values based on an interest rate of 7.00% compounded annually and the UP-84 Mortality Table with no adjustment with regard to the participant and with a 3 year age setback for the beneficiary or contingent annuitant, if any. A lump distribution is payable only if the benefit's present value is less than \$5,000. Lump sum conversion factor is based on the PPA lump sum basis effective for the plan year.

PENSION PLAN FOR EMPLOYEES OF RIMCO LLC
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2024

Continue note A

b) Salaried participants

Normal retirement. The first day of the month coinciding with or next following the date on which the participant attains age 65. The Accrued Benefits is 50% of the participant's average compensation less 50% of the participant's expected Primary Social Security benefit as of December 31, 1981, reduced for credited service less than 25 years, as of January 1, 1982; plus 0.5% of the participant's earnings in each plan year, commencing January 1, 1982, in which no less than 1,000 hours of service are completed. Effective January 1998, a participant's earnings are the maximum of actual earnings during the plan year and \$25,000. The minimum is the greater of : the accrued benefit on January 1, 1982 and \$600 per annum, provided a minimum of ten (10) years of credited service has been completed. The normal form of benefit is a life annuity.

Late retirement. The first day of any month following the normal retirement date. The benefit to receive is the greater of the actuarial equivalent of the normal retirement benefit and the benefit accrued as of the late retirement date.

Early retirement. At age 55 and 10 years of vesting service. The benefit to receive is the participant's accrued benefit reduced by 5/9 of 1% for each of the first sixty (60) months by which the Early

Retirement Date precedes the Normal Retirement Date, and 5/18 of 1% for each additional month by which the Early Retirement Date precedes the Normal Retirement Date.

Vested benefits upon termination of service. Vesting: 100% of the accrued benefit after completion of five (5) years of credited service. The benefit to receive is the accrued normal retirement determined as of the termination date. Payment may commence prior to age 65, in which case it is reduced as an early retirement benefit.

Death benefits for participants in active service. Are eligible participants who have been married for at least twelve (12) months and are vested in the plan. If the participant were eligible for early retirement, the death benefit will be an annuity to the surviving spouse calculated as one-half of the joint and 50% survivor actuarial equivalent of the participant's accrued benefit at the time of death (adjusted for any early retirement reduction) as if the participant had retired early on the day before his/her death. Otherwise, a deferred pension is payable to the participants spouse. The monthly benefit will be an annuity to the surviving spouse calculated as one-half of the actuarial equivalent of the accrued benefit on a joint and 50% survivor basis. Payment can begin on the earliest date the participant could have retired; however, if payment begins before age 65. The early retirement reduction factors will apply.

PENSION PLAN FOR EMPLOYEES OF RIMCO LLC
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2024

Continue note A

Optional forms of retirement income in lieu of normal form. Pre-retirement death benefits are payable only as described above. Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payment begin, or if the participant so elects. Otherwise, benefits are paid in the form of 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms include joint and survivor annuity (for married participants), five or ten-year certain and life annuity, and Social Security leveling income option. Actuarial equivalence is based on 1994 Group Annuity Table and 7% interest.

B- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1-Basis of accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

2-Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

3-Subsequent events

The plan has evaluated subsequent events through September 10, 2025, the date the financial statements were available to be issued.

4-Actuarial present value of accumulated plan benefits at November 30, 2024.

Accumulated plan benefits are actuarially determined future payments that are attributable under the Plan's provisions to the service participants have rendered. They include vested and non-vested benefits payable to active participants, inactive participants, and beneficiaries. Benefits payable under all circumstances (retirement, death, disability or termination of employment) are included to the extent they are attributable to the participants' service rendered to the valuation date.

PENSION PLAN FOR EMPLOYEES OF RIMCO LLC
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2024

Continue note B(4)

The actuarial present value of accumulated plan benefits is determined by an enrolled actuary of Willis Towers Watson US LLC and is the amount that results from applying actuarial assumptions to accumulated plan benefits to reflect the time value of money between the valuation date and the expected date of payment. The significant actuarial considerations and assumptions used in the valuation of November 30, 2024 were as follows:

Discount rate

5.50%

Expected long-term return on assets

6.00%

Future increases in maximum benefits and plan compensation limitations

Not applicable since the annual benefit accruals for the salaried participants are based on compensation that is limited to \$25,000. This limit effectively limits both the benefits and compensation to be less than the maximum allowable benefits and compensation outlined in the Puerto Rico IRC. Also, hourly plan benefits are not related to pay and are not impacted by the limits.

Inclusion date

The valuation date coincident with or next following the date on which the employee becomes a participant. It was assumed there will be no new or rehire employees.

Administrative expenses

The amount included this year for administrative expenses is \$4,000.

Mortality

For non-disabled participants: separate rates for non-annuitants (based on RP-2014 "Employees" table without collar or amount adjustments, adjusted backward to 2006 with MP-2014, and then projected forward with a static projection as specified in the regulations under §1.430(h)(3)-1 using Scale MP-2021) and annuitants (based on "Healthy Annuitants" table without collar or amount adjustments, adjusted backward to 2006 with MP-2014, and then projected forward with a static projection as specified in regulations under §1.430(h)(3)-1 using Scale MP-2021).

For disabled participants: Alternative disabled life mortality tables as defined under Revenue Ruling 96-7.

PENSION PLAN FOR EMPLOYEES OF RIMCO LLC
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2024

Continue note B(4)

Retirement

Salaried participants:

The rates at which participants are assumed to retire by age are shown below:

<u>Age</u>	<u>Rates</u>
62	25%
63	10%
64	10%
65	50%
66	20%
67	20%
68	20%
69	20%
70	100%

Hourly participants: 100% are assumed to retire at the greater of normal retirement age or attained age on the valuation date.

Form of payment

Participants are assumed to elect the normal form (single life annuity).

Marriage

Salary participants:

Ninety percent (90%) of eligible participants are assumed to be married, and male spouses are assumed to be three (3) years older than female spouses.

Hourly participants:

Seventy-five (75%) of eligible participants are assumed to be married, and male spouses are assumed to be three (3) years older than female spouses.

Plan compensation

Not applicable. The plan was frozen as of November 30, 2014.

PENSION PLAN FOR EMPLOYEES OF RIMCO LLC
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2024

Continue note B(4)

Cost method

The Projected Unit Credit Cost Method is used to determine the present value of the Projected Benefit Obligation and the related current service cost. Under this method, a "projected accrued benefit" is calculated based upon service as of the date of valuation, but when the benefit formula is based on future compensation and social security levels, using assumptions about the growth of those amounts projected to the age at which the employee is assumed to leave active service. In normal circumstances the "projected accrued benefit" is based upon the Plan's accrual formula. However, if service in later years leads to a materially higher level of benefit than in earlier years, the "projected accrued benefit" is calculated by attributing benefits on a straight-line basis over the relevant period.

Asset method

The investments in the trust fund are valued on the basis of their fair market value.

Census date/Measurement date

The benefit obligations are based on census data collected as of December 1, 2024. The actuaries projected forward the benefit obligations to the January 1, 2025 measurement date, adjusting for benefit payments, expected growth in the benefit obligations, changes in key assumptions, and plan provisions, and any significant changes in the plan population.

The foregoing assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Present value of accumulated plan benefits as of the most recent actuarial valuation date. (12/1/24)	<u>\$4,559,126</u>
Net assets available for plan benefits (11/30/24)	<u>\$5,014,841</u>

PENSION PLAN FOR EMPLOYEES OF RIMCO LLC
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2024

C- PENSION INVESTMENT FUND

Represent payments made by the employer to the Insurance Companies for the Purchases Payment Fund and retirement annuities.

The fair values of investments for the years ended November 30, 2024 and 2023 are as follows:

	2024	2023
Transamerica Partners Stk Idx	\$3,870,376	\$3,017,660
Transamerica AA - Conservative	246,319	215,506
Transamerica SV Fixed Opt IV	--	86,043
Brighthouse Contract/Policy 091366C	567,596	557,297
Brighthouse Contract/Policy 091366D	293,448	286,398
	<u>\$4,977,739</u>	<u>\$4,162,904</u>

D- FUNDING POLICY

The Company makes annual contributions to the Plan in amounts determined by the enroll actuary. The Company is complying with the minimum funding requirements of ERISA.

E- FINANCIAL DATA CERTIFIED BY INSURANCE COMPANIES

Brighthouse Life Insurance Company and Transamerica Life Insurance Company (the Companies) certified the financial data related to the funds kept by them included in the statements of net assets available for benefits.

The Companies maintain all plan assets invested in units of commingled funds.

F- PLAN TERMINATION

In the event the Plan terminates, the net assets of the Plan will be allocated to the participants as prescribed by ERISA and its regulations.

The administrator shall distribute each participant's accrued benefit in an annuity, if the plan sponsor amends the Plan accordingly, in a lump sum, or shall transfer his accrued benefit to another defined contribution or defined plan which the Company establishes or maintains. Participant consent to such a transfer shall be required only if the transfer of the participant's accrued benefit results in an elimination or reduction of the participant's protected benefits.

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

PENSION PLAN FOR EMPLOYEES OF RIMCO LLC
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2024

G- TAX STATUS

The Puerto Rico Department of Treasury has determined and informed the Company that the Plan and related trust are designed in accordance with applicable sections of the Puerto Rico Internal Revenue Code (PRIRC). The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the PRIRC.

The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2021.

H- RISKS AND UNCERTAINTIES

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

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

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis

- Applicable month December
- Interest rate basis 3-Segment Rates

Interest rates	Reflecting Corridors	Not Reflecting Corridors
• First segment rate	4.75%	4.21%
• Second segment rate	5.00%	4.86%
• Third segment rate	5.74%	4.87%
• Effective interest rate	5.29%	4.82%

Annual rates of increase

- Compensation: N/A
- Future Social Security wage bases N/A
- Statutory limits on compensation N/A

Administrative expenses The amount included this year for administrative expenses is \$4,000

Plan Name: Pension Plan for Employees of Rimco LLC
EIN / PN: 66-0389263/001
Plan Sponsor: Rimco LLC
Valuation Date: December 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Inclusion date The valuation date coincident with or next following the date on which the employee becomes a participant.

New or rehired employees It was assumed there will be no new or rehired employees. The plan is closed to new entrants.

Mortality

- **Healthy** Separate rates for non-annuitants (based on RP-2014 "Employees" table without collar or amount adjustments, adjusted backward to 2006 with MP-2014, and then projected forward with a static projection as specified in the regulations under §1.430(h)(3)-1 using Scale MP-2021) and annuitants (based on RP-2014 "Healthy Annuitants" table without collar or amount adjustments, adjusted backward to 2006 with MP-2014, and then projected forward with a static projection as specified in the regulations under §1.430(h)(3)-1 using Scale MP-2021).

- **Disabled** Alternative disabled life mortality tables as defined under Revenue Ruling 96-7.

Termination Sample rates at which participants are assumed to terminate employment by service are shown below:

Salaried Participants: 2003 SOA Basic Service Table, adjusted by 120% the first 5 years and 75% thereafter

Percentage leaving during the year	
Completed Years of Service	Rates
0	20.56%
1	19.22%
2	18.76%
3	14.38%
4	11.84%
5	6.26%
10	3.68%
15	2.75%
20	2.11%
25	1.59%
30	1.14%

Plan Name: Pension Plan for Employees of Rimco LLC
EIN / PN: 66-0389263/001
Plan Sponsor: Rimco LLC
Valuation Date: December 1, 2023

SCHEDULE SB ATTACHMENTS

Termination (Continued)

Hourly Participants:

Percentage leaving during the year		
Age	Males	Females
20	12.92%	19.92%
25	12.92%	19.92%
30	8.92%	12.92%
35	5.92%	8.92%
40	3.78%	5.78%
45	2.69%	3.69%
50	1.47%	2.47%
55	0.08%	1.08%

Disability

Salaried Participants: The 1985 Pension Disability tables by Watson Wyatt - Class I

Hourly Participants: SOA 1972-1978 Group LTD experience

Sample rates are shown below:

Percentage becoming disabled during the year		
Attained Age	Salaried	Hourly
20	.030%	.081%
25	.043%	.081%
30	.064%	.081%
35	.098%	.081%
40	.158%	.216%
45	.259%	.315%
50	.448%	.526%
55	.845%	.917%
60	1.204%	.000%

Plan Name: Pension Plan for Employees of Rimco LLC
EIN / PN: 66-0389263/001
Plan Sponsor: Rimco LLC
Valuation Date: December 1, 2023

SCHEDULE SB ATTACHMENTS

Retirement

Salaried Participants:

The rates at which participants are assumed to retire by age are shown below:

Percentage retiring during the year	
Age	Rates
62	25%
63	10%
64	10%
65	50%
66	20%
67	20%
68	20%
69	20%
70	100%

Hourly Participants: 100% are assumed to retire at the greater of normal retirement age or attained age on the valuation date.

Benefit commencement date:

- Preretirement death benefit: The later of the death of the active participant or the date the participant would have attained early retirement eligibility
- Deferred vested benefit: The later of normal retirement age or termination of employment
- Disability benefit: The later of normal retirement age or upon disablement; for hourly participants who have attained age 40 and 15 years of vesting service, commencement is immediate upon disablement
- Retirement benefit: Upon termination of employment

Form of payment

Participants are assumed to elect the normal form (single life annuity).

Percent married

For salaried participants, 90% of eligible participants are assumed to be married.

For hourly participants, 75% of eligible participants are assumed to be married.

Plan Name: Pension Plan for Employees of Rimco LLC
EIN / PN: 66-0389263/001
Plan Sponsor: Rimco LLC
Valuation Date: December 1, 2023

SCHEDULE SB ATTACHMENTS

Spouse age	Wife 3 years younger than husband
Covered pay	Not applicable. The plan was frozen as of November 30, 2014.
Timing of benefit payments	Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement.

Methods

Valuation date	First day of plan year
Funding target	Present value of accrued benefits as required by regulations under IRC §430.
Target normal cost	Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.
Decrement Timing	The assumptions used are collectively called rounded middle of year (rounded MOY) decrement timing. Most events are assumed to occur at the middle of year during which the eligibility condition will be met or the start/end date will occur. For death and disability decrements, the rate applied is based on the participant's rounded age (nearest integer age) at the beginning of the year, to align with the methodology generally used to create those rate tables. For retirement and withdrawal decrements, the age is generally the participant's rounded age at the middle of the year.
Actuarial value of assets for determining minimum required contributions	The actuarial value of assets is equal to the market value of assets as of the valuation date plus the discounted present value of contributions made after the valuation date for the prior plan year, discounted using the effective interest rate for the prior plan year.
Benefits not valued	All benefits described in the Plan Provisions section of this report were valued based on discussions with Rimco LLC regarding the likelihood that these benefits will be paid. WTW has reviewed the plan provisions with Rimco LLC and, based on that review, is not aware of any significant benefits required to be valued that were not.

Plan Name:	Pension Plan for Employees of Rimco LLC
EIN / PN:	66-0389263/001
Plan Sponsor:	Rimco LLC
Valuation Date:	December 1, 2023

SCHEDULE SB ATTACHMENTS

Sources of Data and Other Information

The plan sponsor furnished participant data as of December 1, 2023. Information on assets, contributions and plan provisions was supplied by the plan sponsor. Data and other information were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the plan sponsor, assumptions or estimates were made when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date.

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Assumptions Rationale - Significant Economic Assumptions

Discount rate	The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time.
Plan-related expenses	As required by regulations, plan-related expenses are calculated by estimating the expenses to be paid from the trust during the coming year (including, for example, expected accounting, legal, administration and trustee fees to be paid from the trust).

Assumption Rationale – Significant Demographic Assumptions

Healthy Mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).
Disabled Mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).
Retirement, Termination and Disability Rates	Due to the small size of the plan, an experience study to determine rates of retirement, termination and/or disability would not be credible. These rates are based on plan sponsor expectations for the future of the pension plan. These assumptions are set based on plan design and expected participant behavior and, thus, may vary from salaried to hourly participants.

Plan Name:	Pension Plan for Employees of Rimco LLC
EIN / PN:	66-0389263/001
Plan Sponsor:	Rimco LLC
Valuation Date:	December 1, 2023

SCHEDULE SB ATTACHMENTS

Source of Prescribed Methods

Funding methods

The methods used for funding purposes as described in Appendix A, including the method of determining plan assets, are “prescribed methods set by law”, as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430, or were selected by the plan sponsor from a range of methods permitted by IRC §430.

Changes in Assumptions and Methods

Change in assumptions and methods since prior valuation

- The segment interest rates used to calculate the funding target and target normal cost were updated to the current valuation date as required by IRC§430.
- The mortality assumption used to calculate the funding target and target normal cost was updated for the 2023 plan year, as required by IRC §430.

Plan Name: Pension Plan for Employees of Rimco LLC
EIN / PN: 66-0389263/001
Plan Sponsor: Rimco LLC
Valuation Date: December 1, 2023

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 12/01/2023 and ending 11/30/2024

Round off amounts to nearest dollar.
Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan PENSION PLAN FOR EMPLOYEES OF RIMCO LLC		B Three-digit plan number (PN)	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF RIMCO LLC		D Employer Identification Number (EIN) 66-0389263	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500	

Part I	Basic Information			
1	Enter the valuation date: Month 12 Day 01 Year 2023			
2	Assets:			
a	Market value.....	2a	4,167,391	
b	Actuarial value	2b	4,167,391	
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a	For retired participants and beneficiaries receiving payment	49	2,069,583	2,069,583
b	For terminated vested participants.....	263	1,639,707	1,639,707
c	For active participants.....	81	1,220,723	1,225,907
d	Total	393	4,930,013	4,935,197
4	If the plan is in at-risk status, check the box and complete lines (a) and (b).....			
a	Funding target disregarding prescribed at-risk assumptions.....	4a		
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate.....	5	5.29%	
6	Target normal cost			
a	Present value of current plan year accruals.....	6a	0	
b	Expected plan-related expenses	6b	4,000	
c	Target normal cost.....	6c	4,000	

Statement by Enrolled Actuary
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	Melina A. Zervas MAZ Signature of actuary	09/04/2025 Date
Melina A. Zervas	Type or print name of actuary	2308693 Most recent enrollment number
Willis Towers Watson US LLC	Firm name	305-854-1330 Telephone number (including area code)
1450 Brickell Avenue, Suite 2510		
Miami FL 33131	Address of the firm	

Part II		Beginning of Year Carryover and Prefunding Balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>10.05</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		8
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.46</u> %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		8
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III		Funding Percentages	
14	Funding target attainment percentage	14	84.44 %
15	Adjusted funding target attainment percentage	15	84.44 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	81.76 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV		Contributions and Liquidity Shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
05/31/2024	42,998	0			
09/13/2024	9,570	0			
05/01/2025	37,102	0			
Totals ►			18(b)	89,670	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years	19a 0
b Contributions made to avoid restrictions adjusted to valuation date.	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.	19c 85,142
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☒ No
c If line 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year	
(1) 1st	(2) 2nd
0	0
(3) 3rd	(4) 4th
0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 66
23 Mortality table(s) (see instructions)	☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years.....	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....	31a	4,000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	767,806	74,109	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	34	78,109	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	78,109	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	85,142	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	7,033	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

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

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Rimco LLC
EIN/PN	66-0389263/001
Plan Name	Pension Plan for Employees of Rimco LLC
Valuation Date	December 1, 2023
Enrolled Actuary	Melina A. Zervas
Enrollment Number	23-08693

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 19
Discounted Employer Contributions
as of December 1, 2023

Date	Applicable Plan Year	Contribution	Interest Rate Used to Discount During Timely Contribution Period	Timely Contribution Period	Interest Rate Used to Discount During Late Contribution Period	Late Contribution Period	Interest Adjusted Contribution
05/31/2024	2023	17,575	5.29%	0.28889	10.29%	0.20833	16,965
05/31/2024	2023	25,423	5.29%	0.49722	N/A	N/A	24,780
09/13/2024	2023	9,570	5.29%	0.78333	N/A	N/A	9,191
05/01/2025	2023	17,572	5.29%	1.03889	10.29%	0.37778	16,051
05/01/2025	2023	19,530	5.29%	1.41667	N/A	N/A	18,155
Total		89,670					85,142

Plan Name: Pension Plan for Employees of Rimco LLC
EIN / PN: 66-0389263/001
Plan Sponsor: Rimco LLC
Valuation Date: December 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of December 1, 2023

See Schedule SB, Part V - Statement of Actuarial Assumptions/Methods for retirement rates. The average retirement age of 66 for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed for hourly and salaried participants.

Plan Name:	Pension Plan for Employees of Rimco LLC
EIN / PN:	66-0389263/001
Plan Sponsor:	Rimco LLC
Valuation Date:	December 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis

- Applicable month December
- Interest rate basis 3-Segment Rates

Interest rates	Reflecting Corridors	Not Reflecting Corridors
• First segment rate	4.75%	4.21%
• Second segment rate	5.00%	4.86%
• Third segment rate	5.74%	4.87%
• Effective interest rate	5.29%	4.82%

Annual rates of increase

- Compensation: N/A
- Future Social Security wage bases N/A
- Statutory limits on compensation N/A

Administrative expenses The amount included this year for administrative expenses is \$4,000

Plan Name: Pension Plan for Employees of Rimco LLC
EIN / PN: 66-0389263/001
Plan Sponsor: Rimco LLC
Valuation Date: December 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Inclusion date The valuation date coincident with or next following the date on which the employee becomes a participant.

New or rehired employees It was assumed there will be no new or rehired employees. The plan is closed to new entrants.

Mortality

- **Healthy** Separate rates for non-annuitants (based on RP-2014 "Employees" table without collar or amount adjustments, adjusted backward to 2006 with MP-2014, and then projected forward with a static projection as specified in the regulations under §1.430(h)(3)-1 using Scale MP-2021) and annuitants (based on RP-2014 "Healthy Annuitants" table without collar or amount adjustments, adjusted backward to 2006 with MP-2014, and then projected forward with a static projection as specified in the regulations under §1.430(h)(3)-1 using Scale MP-2021).

- **Disabled** Alternative disabled life mortality tables as defined under Revenue Ruling 96-7.

Termination Sample rates at which participants are assumed to terminate employment by service are shown below:

Salaried Participants: 2003 SOA Basic Service Table, adjusted by 120% the first 5 years and 75% thereafter

Percentage leaving during the year	
Completed Years of Service	Rates
0	20.56%
1	19.22%
2	18.76%
3	14.38%
4	11.84%
5	6.26%
10	3.68%
15	2.75%
20	2.11%
25	1.59%
30	1.14%

Plan Name: Pension Plan for Employees of Rimco LLC
EIN / PN: 66-0389263/001
Plan Sponsor: Rimco LLC
Valuation Date: December 1, 2023

SCHEDULE SB ATTACHMENTS

Termination (Continued)

Hourly Participants:

Percentage leaving during the year		
Age	Males	Females
20	12.92%	19.92%
25	12.92%	19.92%
30	8.92%	12.92%
35	5.92%	8.92%
40	3.78%	5.78%
45	2.69%	3.69%
50	1.47%	2.47%
55	0.08%	1.08%

Disability

Salaried Participants: The 1985 Pension Disability tables by Watson Wyatt - Class I

Hourly Participants: SOA 1972-1978 Group LTD experience

Sample rates are shown below:

Percentage becoming disabled during the year		
Attained Age	Salaried	Hourly
20	.030%	.081%
25	.043%	.081%
30	.064%	.081%
35	.098%	.081%
40	.158%	.216%
45	.259%	.315%
50	.448%	.526%
55	.845%	.917%
60	1.204%	.000%

Plan Name: Pension Plan for Employees of Rimco LLC
EIN / PN: 66-0389263/001
Plan Sponsor: Rimco LLC
Valuation Date: December 1, 2023

SCHEDULE SB ATTACHMENTS

Retirement

Salaried Participants:

The rates at which participants are assumed to retire by age are shown below:

Percentage retiring during the year	
Age	Rates
62	25%
63	10%
64	10%
65	50%
66	20%
67	20%
68	20%
69	20%
70	100%

Hourly Participants: 100% are assumed to retire at the greater of normal retirement age or attained age on the valuation date.

Benefit commencement date:

- Preretirement death benefit: The later of the death of the active participant or the date the participant would have attained early retirement eligibility
- Deferred vested benefit: The later of normal retirement age or termination of employment
- Disability benefit: The later of normal retirement age or upon disablement; for hourly participants who have attained age 40 and 15 years of vesting service, commencement is immediate upon disablement
- Retirement benefit: Upon termination of employment

Form of payment

Participants are assumed to elect the normal form (single life annuity).

Percent married

For salaried participants, 90% of eligible participants are assumed to be married.

For hourly participants, 75% of eligible participants are assumed to be married.

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Spouse age	Wife 3 years younger than husband
Covered pay	Not applicable. The plan was frozen as of November 30, 2014.
Timing of benefit payments	Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement.

Methods

Valuation date	First day of plan year
Funding target	Present value of accrued benefits as required by regulations under IRC §430.
Target normal cost	Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.
Decrement Timing	The assumptions used are collectively called rounded middle of year (rounded MOY) decrement timing. Most events are assumed to occur at the middle of year during which the eligibility condition will be met or the start/end date will occur. For death and disability decrements, the rate applied is based on the participant's rounded age (nearest integer age) at the beginning of the year, to align with the methodology generally used to create those rate tables. For retirement and withdrawal decrements, the age is generally the participant's rounded age at the middle of the year.
Actuarial value of assets for determining minimum required contributions	The actuarial value of assets is equal to the market value of assets as of the valuation date plus the discounted present value of contributions made after the valuation date for the prior plan year, discounted using the effective interest rate for the prior plan year.
Benefits not valued	All benefits described in the Plan Provisions section of this report were valued based on discussions with Rimco LLC regarding the likelihood that these benefits will be paid. WTW has reviewed the plan provisions with Rimco LLC and, based on that review, is not aware of any significant benefits required to be valued that were not.

Plan Name:	Pension Plan for Employees of Rimco LLC
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Plan Sponsor:	Rimco LLC
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SCHEDULE SB ATTACHMENTS

Sources of Data and Other Information

The plan sponsor furnished participant data as of December 1, 2023. Information on assets, contributions and plan provisions was supplied by the plan sponsor. Data and other information were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the plan sponsor, assumptions or estimates were made when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date.

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Assumptions Rationale - Significant Economic Assumptions

Discount rate	The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time.
Plan-related expenses	As required by regulations, plan-related expenses are calculated by estimating the expenses to be paid from the trust during the coming year (including, for example, expected accounting, legal, administration and trustee fees to be paid from the trust).

Assumption Rationale – Significant Demographic Assumptions

Healthy Mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).
Disabled Mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).
Retirement, Termination and Disability Rates	Due to the small size of the plan, an experience study to determine rates of retirement, termination and/or disability would not be credible. These rates are based on plan sponsor expectations for the future of the pension plan. These assumptions are set based on plan design and expected participant behavior and, thus, may vary from salaried to hourly participants.

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Source of Prescribed Methods

Funding methods

The methods used for funding purposes as described in Appendix A, including the method of determining plan assets, are “prescribed methods set by law”, as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430, or were selected by the plan sponsor from a range of methods permitted by IRC §430.

Changes in Assumptions and Methods

Change in assumptions and methods since prior valuation

- The segment interest rates used to calculate the funding target and target normal cost were updated to the current valuation date as required by IRC§430.
- The mortality assumption used to calculate the funding target and target normal cost was updated for the 2023 plan year, as required by IRC §430.

Plan Name: Pension Plan for Employees of Rimco LLC
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Plan Sponsor: Rimco LLC
Valuation Date: December 1, 2023

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Schedule SB, Part V Summary of Plan Provisions

Principal Plan Provisions for Salaried Participants:

Plan Provisions

The plan was restated effective December 1, 2012. The most recent amendments reflected were effective November 30, 2014 and April 19, 2016.

Covered employees All non-union employees are eligible to participate on attainment of age 21 and completion of 1,000 hours of service, during a consecutive 12-month period succeeding their dates of employment.

Participation date Participation is frozen as of November 30, 2014.

Definitions

Vesting service If an employee works at least 1,000 hours during a calendar year, one year of vesting service is earned.

Credited service If an employee works at least 1,800 hours during a calendar year, one year of credited service is earned. If at least 1,000 hours are worked in a calendar year, a fraction equal to the number of hours worked divided by 1,800 is earned.

Credited service is frozen as of November 30, 2014.

Pensionable Pay Total compensation from the Company, exclusive of bonuses, overtime, annual commissions in excess of \$18,000 and other non-recurring compensation. For years after 1997, annual earnings are no less than \$25,000, pro-rated for the number of months of plan participation.

Average earnings Highest average annual compensation during any five (5) consecutive calendar years of the ten-year period preceding the date of calculation of the benefit on or prior to December 31, 1981.

Average compensation is frozen as of November 30, 2014.

Normal retirement date (NRD) The first day of the month coinciding with or next following the date on which the participant attains age 65.

Plan Name: Pension Plan for Employees of Rimco LLC
EIN / PN: 66-0389263/001
Plan Sponsor: Rimco LLC
Valuation Date: December 1, 2023

SCHEDULE SB ATTACHMENTS

Monthly pension benefit

Benefit Formula: 50% of participant's average compensation less 50% of the participant's expected Primary Social Security benefit as of December 31, 1981, reduced for credited service less than 25 years, as of January 1, 1982;

Plus

0.5% of the participant's earnings in each plan year, commencing January 1, 1982, in which no less than 1,000 hours of service are completed. Effective January 1, 1998, a participant's earnings are the maximum of actual earnings during the plan year and \$25,000.

Minimum: The greater of the accrued benefit on January 1, 1982 and \$600 per annum, provided a minimum of ten (10) years of credited service has been completed.

Benefit accruals are frozen as of November 30, 2014.

Monthly preretirement death benefit

If the participant were eligible for early retirement, the death benefit will be an annuity to the surviving spouse calculated as one-half of the joint and 50% survivor actuarial equivalent of the participant's accrued benefit at the time of death (adjusted for any early retirement reduction) as if the participant had retired early on the day before his/her death. Otherwise, a deferred pension is payable to the participant's spouse. The monthly benefit will be an annuity to the surviving spouse calculated as one-half of the actuarial equivalent of the accrued benefit on a joint and 50% survivor basis. Payment can begin on the earliest date the participant could have retired; however, if payment begins before age 65, the early retirement reduction factors will apply.

Eligibility for Benefits

Normal retirement

Retirement on NRD

Early retirement

Retirement before NRD and on or after both attaining age 55 and completing ten years of vesting service

Postponed retirement

Retirement after NRD

Vested termination

Termination for reasons other than death or retirement after completing five years of vesting service

Plan Name: Pension Plan for Employees of Rimco LLC
EIN / PN: 66-0389263/001
Plan Sponsor: Rimco LLC
Valuation Date: December 1, 2023

SCHEDULE SB ATTACHMENTS

Disability	Permanent and total disability prior to NRD
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, and married to a surviving spouse for at least twelve (12) months

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	The participant's accrued benefit reduced by 5/9 of 1% for each of the first sixty (60) months by which the Early Retirement Date precedes the Normal Retirement Date, and 5/18 of 1% for each additional month by which the Early Retirement Date precedes the Normal Retirement Date.
Postponed retirement	The greater of the actuarial equivalent of the normal retirement benefit and the benefit accrued as of the late retirement date.
Vested termination	The accrued normal retirement benefit determined as of the termination date. Payment may commence prior to age 65, in which case it is reduced as an early retirement benefit.
Disablement	The accrued normal retirement determined as of the termination date. Payment may commence prior to age 65, in which case it is reduced as an early retirement benefit.
Preretirement death	The monthly preretirement death benefit.

Other Plan Provisions

Forms of payment	Preretirement death benefits are payable only as described above. Pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms include joint and survivor annuity (for married participants), five or ten-year certain and life annuity, and Social Security leveling income option. If the present value is \$5,000 or less the benefit will be paid as a lump sum, actuarial
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Plan Name:	Pension Plan for Employees of Rimco LLC
EIN / PN:	66-0389263/001
Plan Sponsor:	Rimco LLC
Valuation Date:	December 1, 2023

SCHEDULE SB ATTACHMENTS

equivalence for lump sums and Social Security leveling income option is based on the 417(e) applicable interest rate for the October preceding the first day of the Plan year and the 417(e) applicable mortality table. For all other forms actuarial equivalence is based on 1994 Group Annuity Mortality Table and 7% interest.

Pension Increases

None

Plan participants' contributions

None

Maximum on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective. Increases in the dollar limits are assumed for determining pension cost but not for determining contributions.

Future Plan Changes

No future plan changes were recognized in determining pension cost or in determining minimum and maximum contributions.

Changes in Benefits Valued Since Prior Year

None

Plan Name: Pension Plan for Employees of Rimco LLC
EIN / PN: 66-0389263/001
Plan Sponsor: Rimco LLC
Valuation Date: December 1, 2023

SCHEDULE SB ATTACHMENTS

Principal Plan Provisions for Hourly Participants:

Plan Provisions

The plan was restated effective December 1, 2012. The most recent amendment reflected was effective November 30, 2014 and April 19, 2016.

Covered employees Effective May 1, 1985, each union employee will be included as a participant in the plan on the first day of the month following the later of the attainment of age 21 or the completion of one year of service. No employee will be included before the Effective Date.

Participation date Participation is frozen as of November 30, 2014.

Definitions

Vesting service Years, measured from the participant's date of hire to his date of termination of employment, during which the participant completes at least 1,000 hours of service.

Credited service Identical to Vesting Service, however a fractional portion of a year is given for the last year of employment if less than 1,000 hours is worked.

Credited service is frozen as of November 30, 2014.

Break in Service A break in service will occur if a participant works less than 500 hours in a 12-month computation period.

Pensionable pay Not applicable

Average earnings Not applicable

Normal retirement date (NRD) The first day of the month following the later of attainment of age 65 and 5 years of participation in the plan.

Monthly pension benefit The monthly accrued benefit as of any date of determination on or after April 13, 1991 is \$8.00 times the number of years of a participant's Credited Service, not to exceed 40 such years.

Benefit accruals are frozen as of November 30, 2014.

Plan Name: Pension Plan for Employees of Rimco LLC
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Plan Sponsor: Rimco LLC
Valuation Date: December 1, 2023

SCHEDULE SB ATTACHMENTS

Monthly preretirement death benefit

A vested participant who dies on or before his earliest retirement age is eligible for pre-retirement death benefit payable this spouse. The benefit will be the amount that would be payable had the participant separated from employment at date of death, survived to the earliest retirement date, retired with an immediate 50% joint and survivor annuity of the earliest retirement age and died on the day after the earliest retirement age.

If a vested participant dies after the earliest retirement age, the participant's spouse will receive a pre-retirement death benefit based on service to date of death and assuming the participant had retired with an immediate 50% joint and survivor annuity on the day before death unless an election not to be covered for this benefit for the period after the earliest retirement age is made. If the participant is covered for this death benefit after the earliest retirement age, any benefits payable during or after this period will be adjusted to reflect the period during which the death benefit was in effect.

Eligibility for Benefits

Normal retirement

Retirement on NRD

Early retirement

Retirement within 10 years of NRD after completing 25 years of vesting service

Postponed retirement

Retirement after NRD

Vested termination

Termination for reasons other than death or retirement after completing three years of vesting service

Disability

Permanent and total disability prior to NRD after reaching age 40 and completing 15 years of vesting service, and entitled to Social Security disability benefits

Preretirement death benefit

Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

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SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Normal retirement

The monthly pension benefit determined as of NRD

Early retirement

Accrued benefit as of early retirement date, reduced according to the number of years between early retirement date (ERD) and normal retirement date (NRD). The following percentages shall be used to determine the amount of reduced pension:

Number of Years ERD Precedes NRD	Percentage
0	100.0%
1	93.3%
2	86.6%
3	79.9%
4	73.2%
5	66.5%
6	63.2%
7	59.9%
8	56.6%
9	53.3%
10	50.0%

Deferred retirement

- For participants whose benefits have been suspended
- For participants whose benefits have not been suspended

Monthly accrued benefit as of deferred retirement date.

An amount equal to the greater of (a) or (b) as follows:

- Monthly accrued benefit as of normal retirement date increased actuarially to the deferred retirement date using UP 84 mortality and 7% interest.
- Monthly accrued benefit as of deferred retirement date

Vested termination

A participant has a non-forfeitable right to a percentage of his accrued benefit as of his date of termination of employment, provided that he has completed 3 years of vesting service. The percentage is determined as follows: 20% after 3 years of vesting service, increasing by 20% per year for the 4th through 7th years.

Disablement

Accrued benefit as of date of disability.

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Plan Sponsor: Rimco LLC
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Preretirement death

The monthly preretirement death benefit.

Other Plan Provisions

Forms of payment

The accrued benefit defined above assumes payment in the form of a monthly life annuity. The benefits will be actuarially adjusted to reflect any other form of annuity payable.

The optional forms of benefit available at retirement are the life annuity, 50% joint and survivor annuity, 75% joint & survivor annuity, 100% joint and survivor annuity, 5 years certain and life, 10 year certain and life, and 15 years certain and life. The optional form conversion factors are equal to actuarial equivalent values based on an interest rate of 7.00% compounded annually and the UP-84 Mortality Table with no adjustment with regard to the participant and with a 3 year age setback for the beneficiary or contingent annuitant, if any. A lump distribution is payable only if the benefit's present value is less than \$5,000. Lump sum conversion factor is based on the 417(e) applicable interest rate for the October preceding the first day of the Plan year and the 417(e) applicable mortality table.

Pension Increases

None

Plan participants' contributions

None

Future Plan Changes

No future plan changes were recognized in determining pension cost or in determining minimum and maximum contributions.

Changes in Benefits Valued Since Prior Year

None

Plan Name: Pension Plan for Employees of Rimco LLC
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Valuation Date: December 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 32
Schedule of Amortization Bases
as of December 1, 2023

Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
Shortfall	12/01/2023	(86,122)	15.00000	(86,122)	(7,887)
Shortfall	12/01/2022	887,294	14.00000	853,928	81,996
Total				767,806	74,109

Plan Name: Pension Plan for Employees of Rimco LLC
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Plan Sponsor: Rimco LLC
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SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Rimco LLC
EIN/PN	66-0389263/001
Plan Name	Pension Plan for Employees of Rimco LLC
Valuation Date	December 1, 2023
Enrolled Actuary	Melina A. Zervas
Enrollment Number	23-08693

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of December 1, 2023

See Schedule SB, Part V - Statement of Actuarial Assumptions/Methods for retirement rates. The average retirement age of 66 for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed for hourly and salaried participants.

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EIN / PN:	66-0389263/001
Plan Sponsor:	Rimco LLC
Valuation Date:	December 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 19
Discounted Employer Contributions
as of December 1, 2023

Date	Applicable Plan Year	Contribution	Interest Rate Used to Discount During Timely Contribution Period	Timely Contribution Period	Interest Rate Used to Discount During Late Contribution Period	Late Contribution Period	Interest Adjusted Contribution
05/31/2024	2023	17,575	5.29%	0.28889	10.29%	0.20833	16,965
05/31/2024	2023	25,423	5.29%	0.49722	N/A	N/A	24,780
09/13/2024	2023	9,570	5.29%	0.78333	N/A	N/A	9,191
05/01/2025	2023	17,572	5.29%	1.03889	10.29%	0.37778	16,051
05/01/2025	2023	19,530	5.29%	1.41667	N/A	N/A	18,155
Total		89,670					85,142

Plan Name: Pension Plan for Employees of Rimco LLC
EIN / PN: 66-0389263/001
Plan Sponsor: Rimco LLC
Valuation Date: December 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Plan Provisions

Principal Plan Provisions for Salaried Participants:

Plan Provisions

The plan was restated effective December 1, 2012. The most recent amendments reflected were effective November 30, 2014 and April 19, 2016.

Covered employees All non-union employees are eligible to participate on attainment of age 21 and completion of 1,000 hours of service, during a consecutive 12-month period succeeding their dates of employment.

Participation date Participation is frozen as of November 30, 2014.

Definitions

Vesting service If an employee works at least 1,000 hours during a calendar year, one year of vesting service is earned.

Credited service If an employee works at least 1,800 hours during a calendar year, one year of credited service is earned. If at least 1,000 hours are worked in a calendar year, a fraction equal to the number of hours worked divided by 1,800 is earned.

Credited service is frozen as of November 30, 2014.

Pensionable Pay Total compensation from the Company, exclusive of bonuses, overtime, annual commissions in excess of \$18,000 and other non-recurring compensation. For years after 1997, annual earnings are no less than \$25,000, pro-rated for the number of months of plan participation.

Average earnings Highest average annual compensation during any five (5) consecutive calendar years of the ten-year period preceding the date of calculation of the benefit on or prior to December 31, 1981.

Average compensation is frozen as of November 30, 2014.

Normal retirement date (NRD) The first day of the month coinciding with or next following the date on which the participant attains age 65.

Plan Name: Pension Plan for Employees of Rimco LLC
EIN / PN: 66-0389263/001
Plan Sponsor: Rimco LLC
Valuation Date: December 1, 2023

SCHEDULE SB ATTACHMENTS

Monthly pension benefit

Benefit Formula: 50% of participant's average compensation less 50% of the participant's expected Primary Social Security benefit as of December 31, 1981, reduced for credited service less than 25 years, as of January 1, 1982;

Plus

0.5% of the participant's earnings in each plan year, commencing January 1, 1982, in which no less than 1,000 hours of service are completed. Effective January 1, 1998, a participant's earnings are the maximum of actual earnings during the plan year and \$25,000.

Minimum: The greater of the accrued benefit on January 1, 1982 and \$600 per annum, provided a minimum of ten (10) years of credited service has been completed.

Benefit accruals are frozen as of November 30, 2014.

Monthly preretirement death benefit

If the participant were eligible for early retirement, the death benefit will be an annuity to the surviving spouse calculated as one-half of the joint and 50% survivor actuarial equivalent of the participant's accrued benefit at the time of death (adjusted for any early retirement reduction) as if the participant had retired early on the day before his/her death. Otherwise, a deferred pension is payable to the participant's spouse. The monthly benefit will be an annuity to the surviving spouse calculated as one-half of the actuarial equivalent of the accrued benefit on a joint and 50% survivor basis. Payment can begin on the earliest date the participant could have retired; however, if payment begins before age 65, the early retirement reduction factors will apply.

Eligibility for Benefits

Normal retirement

Retirement on NRD

Early retirement

Retirement before NRD and on or after both attaining age 55 and completing ten years of vesting service

Postponed retirement

Retirement after NRD

Vested termination

Termination for reasons other than death or retirement after completing five years of vesting service

Plan Name: Pension Plan for Employees of Rimco LLC
EIN / PN: 66-0389263/001
Plan Sponsor: Rimco LLC
Valuation Date: December 1, 2023

SCHEDULE SB ATTACHMENTS

Disability	Permanent and total disability prior to NRD
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, and married to a surviving spouse for at least twelve (12) months

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	The participant's accrued benefit reduced by 5/9 of 1% for each of the first sixty (60) months by which the Early Retirement Date precedes the Normal Retirement Date, and 5/18 of 1% for each additional month by which the Early Retirement Date precedes the Normal Retirement Date.
Postponed retirement	The greater of the actuarial equivalent of the normal retirement benefit and the benefit accrued as of the late retirement date.
Vested termination	The accrued normal retirement benefit determined as of the termination date. Payment may commence prior to age 65, in which case it is reduced as an early retirement benefit.
Disablement	The accrued normal retirement determined as of the termination date. Payment may commence prior to age 65, in which case it is reduced as an early retirement benefit.
Preretirement death	The monthly preretirement death benefit.

Other Plan Provisions

Forms of payment	Preretirement death benefits are payable only as described above. Pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms include joint and survivor annuity (for married participants), five or ten-year certain and life annuity, and Social Security leveling income option. If the present value is \$5,000 or less the benefit will be paid as a lump sum, actuarial
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Plan Name:	Pension Plan for Employees of Rimco LLC
EIN / PN:	66-0389263/001
Plan Sponsor:	Rimco LLC
Valuation Date:	December 1, 2023

SCHEDULE SB ATTACHMENTS

equivalence for lump sums and Social Security leveling income option is based on the 417(e) applicable interest rate for the October preceding the first day of the Plan year and the 417(e) applicable mortality table. For all other forms actuarial equivalence is based on 1994 Group Annuity Mortality Table and 7% interest.

Pension Increases

None

Plan participants' contributions

None

Maximum on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective. Increases in the dollar limits are assumed for determining pension cost but not for determining contributions.

Future Plan Changes

No future plan changes were recognized in determining pension cost or in determining minimum and maximum contributions.

Changes in Benefits Valued Since Prior Year

None

Plan Name: Pension Plan for Employees of Rimco LLC
EIN / PN: 66-0389263/001
Plan Sponsor: Rimco LLC
Valuation Date: December 1, 2023

SCHEDULE SB ATTACHMENTS

Principal Plan Provisions for Hourly Participants:

Plan Provisions

The plan was restated effective December 1, 2012. The most recent amendment reflected was effective November 30, 2014 and April 19, 2016.

Covered employees Effective May 1, 1985, each union employee will be included as a participant in the plan on the first day of the month following the later of the attainment of age 21 or the completion of one year of service. No employee will be included before the Effective Date.

Participation date Participation is frozen as of November 30, 2014.

Definitions

Vesting service Years, measured from the participant's date of hire to his date of termination of employment, during which the participant completes at least 1,000 hours of service.

Credited service Identical to Vesting Service, however a fractional portion of a year is given for the last year of employment if less than 1,000 hours is worked.

Credited service is frozen as of November 30, 2014.

Break in Service A break in service will occur if a participant works less than 500 hours in a 12-month computation period.

Pensionable pay Not applicable

Average earnings Not applicable

Normal retirement date (NRD) The first day of the month following the later of attainment of age 65 and 5 years of participation in the plan.

Monthly pension benefit The monthly accrued benefit as of any date of determination on or after April 13, 1991 is \$8.00 times the number of years of a participant's Credited Service, not to exceed 40 such years.

Benefit accruals are frozen as of November 30, 2014.

Plan Name: Pension Plan for Employees of Rimco LLC
EIN / PN: 66-0389263/001
Plan Sponsor: Rimco LLC
Valuation Date: December 1, 2023

SCHEDULE SB ATTACHMENTS

Monthly preretirement death benefit

A vested participant who dies on or before his earliest retirement age is eligible for pre-retirement death benefit payable to his spouse. The benefit will be the amount that would be payable had the participant separated from employment at date of death, survived to the earliest retirement date, retired with an immediate 50% joint and survivor annuity of the earliest retirement age and died on the day after the earliest retirement age.

If a vested participant dies after the earliest retirement age, the participant's spouse will receive a pre-retirement death benefit based on service to date of death and assuming the participant had retired with an immediate 50% joint and survivor annuity on the day before death unless an election not to be covered for this benefit for the period after the earliest retirement age is made. If the participant is covered for this death benefit after the earliest retirement age, any benefits payable during or after this period will be adjusted to reflect the period during which the death benefit was in effect.

Eligibility for Benefits

Normal retirement

Retirement on NRD

Early retirement

Retirement within 10 years of NRD after completing 25 years of vesting service

Postponed retirement

Retirement after NRD

Vested termination

Termination for reasons other than death or retirement after completing three years of vesting service

Disability

Permanent and total disability prior to NRD after reaching age 40 and completing 15 years of vesting service, and entitled to Social Security disability benefits

Preretirement death benefit

Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Plan Name: Pension Plan for Employees of Rimco LLC
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Benefits Paid Upon the Following Events

Normal retirement

The monthly pension benefit determined as of NRD

Early retirement

Accrued benefit as of early retirement date, reduced according to the number of years between early retirement date (ERD) and normal retirement date (NRD). The following percentages shall be used to determine the amount of reduced pension:

Number of Years ERD Precedes NRD	Percentage
0	100.0%
1	93.3%
2	86.6%
3	79.9%
4	73.2%
5	66.5%
6	63.2%
7	59.9%
8	56.6%
9	53.3%
10	50.0%

Deferred retirement

- For participants whose benefits have been suspended
- For participants whose benefits have not been suspended

Monthly accrued benefit as of deferred retirement date.

An amount equal to the greater of (a) or (b) as follows:

- Monthly accrued benefit as of normal retirement date increased actuarially to the deferred retirement date using UP 84 mortality and 7% interest.
- Monthly accrued benefit as of deferred retirement date

Vested termination

A participant has a non-forfeitable right to a percentage of his accrued benefit as of his date of termination of employment, provided that he has completed 3 years of vesting service. The percentage is determined as follows: 20% after 3 years of vesting service, increasing by 20% per year for the 4th through 7th years.

Disablement

Accrued benefit as of date of disability.

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Preretirement death

The monthly preretirement death benefit.

Other Plan Provisions

Forms of payment

The accrued benefit defined above assumes payment in the form of a monthly life annuity. The benefits will be actuarially adjusted to reflect any other form of annuity payable.

The optional forms of benefit available at retirement are the life annuity, 50% joint and survivor annuity, 75% joint & survivor annuity, 100% joint and survivor annuity, 5 years certain and life, 10 year certain and life, and 15 years certain and life. The optional form conversion factors are equal to actuarial equivalent values based on an interest rate of 7.00% compounded annually and the UP-84 Mortality Table with no adjustment with regard to the participant and with a 3 year age setback for the beneficiary or contingent annuitant, if any. A lump distribution is payable only if the benefit's present value is less than \$5,000. Lump sum conversion factor is based on the 417(e) applicable interest rate for the October preceding the first day of the Plan year and the 417(e) applicable mortality table.

Pension Increases

None

Plan participants' contributions

None

Future Plan Changes

No future plan changes were recognized in determining pension cost or in determining minimum and maximum contributions.

Changes in Benefits Valued Since Prior Year

None

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Plan Name	Pension Plan for Employees of RIMCO LLC
Plan Sponsor EIN	66-0389263
ERISA Plan #	001
Plan Year Ending	November 30, 2024

The required attachment marked with an "X" in the Attachment column is included within the Accountant's Opinion attachment to Sch. H, Part III, Line 3, which consists of the entire audit report issued by the plan's Independent Qualified Public Accountant (IQPA).

Form/Schedule	Line #	Description	Attachment
5500 Sch. H	Line 3	Financial statements used in formulating the IQPA's opinion	X
5500 Sch. H	Line 4a	Schedule of Delinquent Participant Contributions	
5500 Sch. H	Line 4i	Schedule of Assets (Held at End of Year)	X
5500 Sch. H	Line 4i	Schedule of Assets (Acquired and Disposed of Within Year)	
5500 Sch. H	Line 4j	Schedule of Reportable Transactions	

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 32
Schedule of Amortization Bases
as of December 1, 2023

Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
Shortfall	12/01/2023	(86,122)	15.00000	(86,122)	(7,887)
Shortfall	12/01/2022	887,294	14.00000	853,928	81,996
Total				767,806	74,109

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