

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

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- A This return/report is for: [] a multiemployer plan [] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) [x] a single-employer plan [] a DFE (specify) ____
B This return/report is: [] the first return/report [] the final return/report [] an amended return/report [] a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here. [x]
D Check box if filing under: [x] 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: FIELD PACKING COMPANY 2010 RESTATED RETIREMENT PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/1968
2a Plan sponsor's name (employer, if for a single-employer plan): FIELD PACKING COMPANY, LLC
2b Employer Identification Number (EIN): 61-0191690
2c Plan Sponsor's telephone number: 800-627-1902
2d Business code (see instructions): 311610

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

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

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	1063
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)	393
	6a(2)	327
	6b	312
	6c	334
	6d	973
	6e	48
	6f	1021
	6g(1)	
6g(2)		
6h		38
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 3H

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

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

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

a Pension Schedules	b General Schedules
(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input checked="" type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> A (Insurance Information) – Number Attached <u>0</u>
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 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 SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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

A Name of plan <u>FIELD PACKING COMPANY 2010 RESTATED RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>FIELD PACKING COMPANY, LLC</u>	D Employer Identification Number (EIN) <u>61-0191690</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
2	Assets:		
	a Market value	2a	<u>29365682</u>
	b Actuarial value	2b	<u>30659557</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>368</u>	<u>19722325</u>
	b For terminated vested participants	<u>319</u>	<u>5522625</u>
	c For active participants	<u>393</u>	<u>5552634</u>
	d Total	<u>1080</u>	<u>30797584</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	<u>5.18 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>296235</u>
	b Expected plan-related expenses	6b	<u>440000</u>
	c Target normal cost	6c	<u>736235</u>

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

SIGN HERE		
	Signature of actuary	<u>10/08/2025</u>
	<u>STACI JAMES, FSA</u>	Date
	Type or print name of actuary	<u>23-06060</u>
	<u>MERCER</u>	Most recent enrollment number
	Firm name	<u>502-561-4500</u>
	<u>400 WEST MARKET STREET, SUITE 500</u>	Telephone number (including area code)
	<u>LOUISVILLE, KY 40202-3319</u>	
	Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>11.96</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)		272
	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>5.31</u> %		14
	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		286
	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	97.95 %
15	Adjusted funding target attainment percentage	15	97.95 %
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	98.96 %
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		
04/05/2024	232278	0					
07/12/2024	232278	0					
10/11/2024	72687	0					
01/10/2025	179081	0					
08/29/2025	111000	0					
			Totals ▶	18(b)	827324	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	797457
20	Quarterly contributions and liquidity shortfalls:		
	a Did the plan have a "funding shortfall" for the prior year?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost				
21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined	<input checked="" type="checkbox"/> Prescribed - separate	<input type="checkbox"/> 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..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
26 Demographic and benefit information				
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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 736235
b Excess assets, if applicable, but not greater than line 31a				31b 0
32 Amortization installments:		Outstanding Balance	Installment	
a Net shortfall amortization installment		640946	59680	
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 795915
		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 795915
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)				37 797457
38 Present value of excess contributions for current year (see instructions)				
a Total (excess, if any, of line 37 over line 36)				38a 1542
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. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021				

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

A Name of plan FIELD PACKING COMPANY 2010 RESTATED RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 FIELD PACKING COMPANY, LLC	D Employer Identification Number (EIN) 61-0191690	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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)

BANK OF AMERICA

94-1687665

(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?
27 51	NONE	136041	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

MERCER

13-2834414

(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?
11 50	NONE	119400	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

BANK OF AMERICA

94-1687665

(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?
21	NONE	16197	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

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

(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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan FIELD PACKING COMPANY 2010 RESTATED RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 FIELD PACKING COMPANY, LLC	D Employer Identification Number (EIN) 61-0191690

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

		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	-149261	-154080
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1014800	290081
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	88618	140900
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	815907	706713
(2) U.S. Government securities	1c(2)	5074932	9248160
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	2894910	4263182
(B) All other	1c(3)(B)	2318796	3233365
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	9347739	6794855
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	832260	656429
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	7163049	5290996

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	29401750	30470601
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	29401750	30470601

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)	827324	
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		827324
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	41338	
(B) U.S. Government securities.....	2b(1)(B)	214829	
(C) Corporate debt instruments.....	2b(1)(C)	228698	
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		484865
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock.....	2b(2)(B)	162618	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	13188	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		175806
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	23867326	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	22998076	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		869250
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)	894080	
(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)		-4046
c Other income	2c		151894
d Total income. Add all income amounts in column (b) and enter total	2d		3399173

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1868253	
(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)		1868253
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	136041	
(6) Bank or trust company trustee/custodial fees	2i(6)	16197	
(7) Actuarial fees	2i(7)	119400	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	190431	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		462069
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2330322

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1068851
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: CROWE LLP

(2) EIN: 35-0921680

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
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 559839.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>FIELD PACKING COMPANY 2010 RESTATED RETIREMENT PLAN</u>	B Three-digit plan number (PN)	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>FIELD PACKING COMPANY, LLC</u>	D Employer Identification Number (EIN) <u>61-0191690</u>	

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): 94-1687665

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

(1) Contribution rate (in dollars and cents) _____

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

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
 Public Equity: 35.0 % Private Equity: 0.0 % Investment-Grade Debt and Interest Rate Hedging Assets: 64.0 %
 High-Yield Debt: 0.0 % Real Assets: 0.0 % Cash or Cash Equivalents: 1.0 % Other: 0.0 %

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

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

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

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

Part VII IRS Compliance Questions

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

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

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

FIELD PACKING COMPANY
2010 RESTATED RETIREMENT PLAN
Owensboro, Kentucky

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
December 31, 2024 and 2023

FIELD PACKING COMPANY 2010 RESTATED RETIREMENT PLAN
Owensboro, Kentucky

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
December 31, 2024 and 2023

CONTENTS

INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS	
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS.....	4
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS.....	5
NOTES TO FINANCIAL STATEMENTS	6
SUPPLEMENTAL SCHEDULES	
SCHEDULE H, LINE 4i, SCHEDULE OF ASSETS (HELD AT END OF YEAR)	14
SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS	23

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator
Field Packing Company 2010
Restated Retirement Plan
Owensboro, Kentucky

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

We have performed audits of the financial statements of Field Packing Company 2010 Restated Retirement Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- 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).

(Continued)

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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 Plan's ability to continue as a going concern for one year from the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

(Continued)

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

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

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

Other Matter – Supplemental Schedules Required by ERISA

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

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

In our opinion

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

Crowe LLP

Crowe LLP

South Bend, Indiana
October 10, 2025

FIELD PACKING COMPANY 2010 RESTATED RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Investments, at fair value	\$ 30,193,700	\$ 28,447,593
Employer contribution receivable	290,081	1,014,800
Accrued Income	<u>140,900</u>	<u>88,618</u>
Total assets	<u>30,624,681</u>	<u>29,551,011</u>
Liabilities		
Due to broker	<u>154,080</u>	<u>149,261</u>
Net assets available for benefits	<u>\$ 30,470,601</u>	<u>\$ 29,401,750</u>

See accompanying notes to financial statements.

FIELD PACKING COMPANY 2010 RESTATED RETIREMENT PLAN
 STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
 Years ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Investment income (loss):		
Interest and dividends	\$ 807,114	\$ 739,744
Net appreciation (depreciation) in fair value of investments	<u>1,769,742</u>	<u>2,425,420</u>
Total investment income (loss)	2,576,856	3,165,164
Employer contributions	827,324	1,014,800
Benefits paid directly to participants or beneficiaries	(1,873,260)	(1,838,533)
Administrative expenses	<u>(462,069)</u>	<u>(663,914)</u>
Net increase (decrease)	1,068,851	1,677,517
Net assets available for benefits		
Beginning of year	<u>29,401,750</u>	<u>27,724,233</u>
End of year	<u>\$ 30,470,601</u>	<u>\$ 29,401,750</u>

See accompanying notes to financial statements.

FIELD PACKING COMPANY 2010 RESTATED RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

NOTE 1 – PLAN DESCRIPTION

The following description of Field Packing Company 2010 Restated Retirement Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General: The Plan was established by Field Packing Company, LLC (the "Company" or "Employer") as the successor to a plan previously established. The Plan is a noncontributory defined benefit plan that is administered by a committee composed of employees from the Company (the "Retirement Committee"). The purpose of the Plan is to provide financial security to its participants upon the participants' retirement or death. The Plan is subject to the Employee Retirement Income Security Act of 1974 ("ERISA").

Effective January 1, 2010, the Company amended and restated the Plan in its entirety as Field Packing Company 2010 Restated Retirement Plan in order to reflect recent changes in the law, final regulations issued by the Internal Revenue Service, and other official guidance impacting applicable tax qualification requirements. The terms of the Plan, which are hereinafter stated, shall continue to provide retirement, disability, and death benefits to qualified employees. This 2010 restated plan applies to employees who terminate employment on or after January 1, 2010.

Effective January 1, 2024, the Plan was amended to close the Plan to new participants even if they were employed by the Plan Sponsor as of December 31, 2023. There are no changes to the calculation of benefits or the payment of those benefits for any employees who already participate in the plan. Employees already in the plan will have the option to continue to accrue benefits in the plan or to transition to a defined contribution retirement plan provided by the Plan Sponsor, but that transition will not impact any accrued benefits that they have under the plan.

Plan Operations: Bank of America, N.A. (the "Trustee") hold the Plan's investments. In accordance with the powers and duties of the Trustee, as designated in the Plan, the Trustee administers the Plan in accordance with the orders of the Retirement Committee.

Contributions and Funding: All contributions to the Plan are made by the Company. The Company contributes such amounts, as determined on an actuarial basis, to provide the Plan with assets sufficient to meet the projected benefits to be paid to the plan participants and to satisfy ERISA funding standards. No participant contributions are permitted. The Plan has met the minimum funding requirements of ERISA for 2024 and 2023.

Participation: The Plan covers all union employees of the Company who are at least 21 years of age and have completed at least one year of service.

Benefits and Vesting: Employees with five or more years of service are entitled to monthly pension benefits, beginning at normal retirement age (65), equal to 27.5 percent of their average monthly earnings, reduced by 1/30 for each year of credited service (1,000 hours) less than 30, plus 21.875 percent of their average monthly earnings in excess of covered compensation, reduced by 1/35 for each year of credited service less than 35.

(Continued)

FIELD PACKING COMPANY 2010 RESTATED RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

NOTE 1 – PLAN DESCRIPTION (Continued)

Average monthly earnings are calculated based on any five consecutive complete calendar years in which the employee's compensation was the highest. If the employee did not work five or more consecutive years with the Company, average monthly earnings will be calculated using all of the employee's years of service. Any member of the Plan may elect to retire at age 62 and receive 100 percent of his or her accrued benefit as of the retirement date so long as the member has been credited with at least 10 years of service. The Plan also offers early retirement benefits for eligible employees. An employee age 55 with five years of service may retire with reduced benefits. Any member who has been credited with at least 10 years of service and is at least 55 years of age may elect to retire early with a reduced monthly retirement benefit. With respect to benefits accrued after April 12, 2008, a member may receive benefits under this section only if the member's attained age is at least 55.

The amount of accumulated plan benefits for collectively bargained participants not currently receiving benefits was affected by a 1999 plan amendment increasing the \$20 monthly benefit level per year of credited service to \$22 for all years of credited service prior to January 1, 2002, and \$24 for each year after January 1, 2002, effective April 18, 1999. The amendment also made collectively bargained participants not currently receiving benefits with 30 years of credited service eligible to retire with a benefit reduced 6 percent per year, the commencement of which precedes age 62 with a maximum reduction of 50 percent.

For retirements prior to April 18, 1999, the member's monthly retirement income shall not be less than (\$20) times credited service. For retirements on and after April 18, 1999, the member's monthly retirement income shall not be less than (\$20) times credited service earned as a nonunion employee, plus (\$22) times credited service earned as a union employee prior to January 1, 2002; plus (\$24) times credited service earned as a union employee for the 2002 plan year; plus (\$25) times credited service earned as a union employee for the 2003 plan year; plus (\$26) times credited service earned as a union employee for the 2004 and 2005 plan years; plus (\$27) times credited service earned as a union employee for the 2006 plan year; plus (\$28) times credited service earned as a union employee for the 2007 plan year; plus (\$15) times credited service earned as a union employee hired after April 12, 2008.

Notwithstanding the above, union employees as of April 18, 1999, will have all credited service prior to April 18, 1999, considered to be credited service earned as a union employee. For a member who transfers between union and nonunion status after April 18, 1999, a benefit equal to the sum of the benefits earned under this subsection with respect to credited service as a union and a nonunion employee will be paid.

If an active employee dies at age 55 or older and is married at the time of his or her death, his or her spouse will receive a monthly benefit equal to the amount his or her spouse would have received if the employee had retired on his or her date of death and elected the benefits as a joint and 50 percent survivor annuity. The monthly payments will commence on the first day of the month following the employee's death. If an active employee dies before becoming eligible for early or normal retirement, benefits will be paid as described above. However, the payments will not commence until the first day of the month following the date the employee would have been eligible to elect early retirement. An employee qualifies for disability retirement benefits under the Plan if he or she becomes totally and permanently disabled before normal retirement, the amount and timing of which is coordinated with Social Security disability benefits. Retirement benefits from the Plan will begin when the employee reaches normal retirement age. However, any employee may choose to start receiving retirement benefits any time after the latest of the date he or she became disabled, the date long-term disability plan benefits stop, and the date any other Employer-provided disability benefits stop. If benefits start on the normal retirement date, the employee will receive the full benefit. If, however, the employee elects to start his or her benefits before the normal retirement date, he or she will qualify for a reduced monthly benefit.

(Continued)

FIELD PACKING COMPANY 2010 RESTATED RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

NOTE 1 – PLAN DESCRIPTION (Continued)

Prior to December 31, 2002, the Plan covered all employees of the Company who were at least 21 years of age and had completed at least one year of service. Effective December 31, 2002, the Plan was amended to cease benefit accruals for nonunion employees. The amendment provides for the following special rules in determining the benefits of existing nonunion members:

- No credited service shall be earned after December 31, 2002, for the purpose of determining accrued benefits.
- The average monthly earnings shall be determined as of a date no later than January 1, 2003.
- Covered compensation shall be determined as of a date no later than December 31, 2002.
- Service shall continue to accrue after December 31, 2002, for the purpose of determining entitlement to a termination benefit, a death benefit, normal retirement, and early retirement.
- The nonunion member's benefit shall continue to be increased by 12 percent per annum to reflect each month that the late retirement date follows the normal retirement date.

Effective with a July 5, 2008, amendment, credited service for employees hired after April 12, 2008, commences upon the employee's applicable date of participation in the Plan. In addition, the dollar benefit multiplier was changed to \$15 per year of credited service. Benefits under the pay-related formula were frozen as of July 5, 2008. Also, with respect to benefits accrued after April 12, 2008, a union employee must be at least age 55 to receive benefits under the 30-years-of-service early retirement provision.

Payment of Benefits: Distributions are payable upon retirement, death, disability, or termination of employment in the form of a lump-sum amount equal to the vested value of the participant's accumulated plan benefits if less than \$5,000 or in various installment annuities.

Administrative and Investment Management Expenses: The Plan's trustee fees and investment management expenses are paid by the Plan and are reflected in the financial statements as administrative expenses of the Plan. All other expenses of the Plan are paid by the Company.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies followed by the Plan:

Basis of Accounting: The accompanying financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Investment Valuation and Income Recognition: The Plan's investments are reported at fair value as further described in Note 5. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

(Continued)

FIELD PACKING COMPANY 2010 RESTATED RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Benefit Payments: Benefits are recorded when paid.

Actuarial Present Value of Accumulated Plan Benefits: Accumulated plan benefits are those future periodic payments that are attributable, under the Plan's provisions, to the service employees have rendered. These include benefits expected to be paid to:

- (a) Retired or terminated employees or their beneficiaries
- (b) Beneficiaries of employees who have died
- (c) Present employees or their beneficiaries

Benefits are calculated based on active employees' credited years of service multiplied by a specified percentage of their average monthly compensation plus a specified percentage of their average monthly compensation in excess of the Social Security Integration Level. Benefits provided via annuity contracts are deducted from plan assets and from accumulated plan benefits.

The actuarial present value of accumulated plan benefits is determined by an actuary from Mercer and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability withdrawal, or retirement) between the valuation date and the expected date of payment.

The significant actuarial assumptions used in the valuation of the Plan at December 31, 2023 are summarized as follows:

Actuarial cost method	Projected unit credit
Assumed rate of return	6.7%
Mortality basis	Pri-2012 employee and retiree tables for participants, contingent survivor tables for current surviving beneficiaries of deceased participants, and non-disabled annuitant tables for future beneficiaries of current retirees, with blue collar adjustments and generational projection based on Mercer scale MSS-2023 (for December 31, 2023 valuation)

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

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, and actual results may differ from those estimates.

Risks and Uncertainties: Investments are exposed to various risks such as interest rate, market, liquidity, and credit risks. Market risks include risks associated with ongoing global events. Due to the level of risk associated with certain Plan investments, it is at least reasonably possible that changes in the values of certain Plan investments will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

(Continued)

FIELD PACKING COMPANY 2010 RESTATED RETIREMENT PLAN
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2024 and 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

NOTE 3 – ACCUMULATED PLAN BENEFITS

The actuarial present value of accumulated plan benefits is determined by consulting actuaries. The calculation of the estimated present value of accumulated plan benefits attributable to participants in the Plan, which was made as of and for the year ended December 31, 2023, the most recent actuarial valuation, is as follows:

Actuarial present value of accumulated plan benefits:	
Vested benefits:	
Active participants	\$ 4,440,464
Inactive participants with deferred benefits	4,270,231
Inactive participants receiving benefits	<u>16,954,566</u>
Total vested benefits	25,665,261
Nonvested benefits	<u>389,575</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 26,054,836</u>

A summary of significant changes in the actuarial present value of accumulated plan benefits during the year ended December 31, 2023 is as follows:

Actuarial present value of accumulated plan benefits – beginning of year	\$ 25,355,596
Increase (decrease) during the year attributable to:	
Benefits accumulated and losses	505,375
Interest due to the decrease in the discount period	1,668,677
Benefits paid	(1,837,569)
Changes in actuarial assumptions	<u>362,757</u>
Net increase (decrease)	<u>699,240</u>
Actuarial present value of accumulated plan benefits – end of year	<u>\$ 26,054,836</u>

The decrease in actuarial present value of accumulated plan benefits due to changes in actuarial assumptions relates primarily to a change in mortality tables and change in assumed rate of return.

NOTE 4 - CERTIFIED INVESTMENTS

Certain information related to investments disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments held at December 31, 2024 and 2023, and net appreciation (depreciation) in fair value of investments, and interest and dividends for the years ended December 31, 2024 and 2023, was obtained by management and agreed to or derived from information certified as complete and accurate by Bank of America, N.A., trustee of the plan.

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NOTE 5 – FAIR VALUE MEASUREMENTS

Fair value is the price that would be received by the Plan for an asset or paid by the Plan to transfer a liability (an exit price) in an orderly transaction between market participants on the measurement date in the Plan's principal or most advantageous market for the asset or liability. Fair value measurements are determined by maximizing the use of observable inputs and minimizing the use of unobservable inputs.

The hierarchy places the highest priority on unadjusted quoted market prices in active markets for identical assets or liabilities (Level 1 measurements) and gives the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of inputs within the fair value hierarchy are defined as follows:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Plan has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect the Plan's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In some cases, a valuation technique used to measure fair value may include inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

The following descriptions of the valuation methods and assumptions used by the Plan to estimate the fair value of investments apply to investments held directly by the Plan.

Common Stocks, Mutual Funds, Exchange-Traded Funds, and Real Estate Investment Trusts: The fair values of common stocks, mutual funds, exchange-traded funds and real estate investment trusts are determined by obtaining quoted prices on nationally recognized securities exchanges (Level 1 inputs).

Corporate Bonds, Preferred Stocks, Government and Agency Bonds, and Municipal Bonds: The fair values of corporate bonds, preferred stocks, government and agency bonds, and municipal bonds are valued at the closing price reported in the active market in which the bonds are traded (Level 2 inputs).

Cash Equivalents: The fair values of money market fund account balances have been determined based upon their quoted redemption prices and recent transaction prices of \$1.00 per share (Level 2 inputs), with no discounts for credit quality or liquidity restrictions.

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

(Continued)

FIELD PACKING COMPANY 2010 RESTATED RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

NOTE 5 – FAIR VALUE MEASUREMENTS (Continued)

Investments measured at fair value on a recurring basis are summarized below.

Assets Measured at Fair Value on a Recurring Basis at December 31, 2024				
	Investments (at Fair Value)	Level 1	Level 2	Level 3
Common stocks	\$ 6,794,855	\$ 6,794,855	\$ -	\$ -
Exchange traded funds	4,841,534	4,841,534	-	-
Mutual funds	656,429	656,429	-	-
Corporate bonds	7,496,547	-	7,496,547	-
Government and agency bonds	9,248,159	-	9,248,159	-
Cash Equivalents	706,713	-	706,713	-
Real Estate Investment Trusts	449,463	449,463	-	-
Total	<u>\$ 30,193,700</u>	<u>\$ 12,742,281</u>	<u>\$ 17,451,419</u>	<u>\$ -</u>

Assets Measured at Fair Value on a Recurring Basis at December 31, 2023				
	Investments (at Fair Value)	Level 1	Level 2	Level 3
Common stocks	\$ 9,347,739	\$ 9,347,739	\$ -	\$ -
Exchange traded funds	6,677,907	6,677,907	-	-
Mutual funds	832,260	832,260	-	-
Corporate bonds	5,213,706	-	5,213,706	-
Government and agency bonds	5,074,932	-	5,074,932	-
Cash Equivalents	815,907	-	815,907	-
Real Estate Investment Trusts	485,142	485,142	-	-
Total	<u>\$ 28,447,593</u>	<u>\$ 17,343,048</u>	<u>\$ 11,104,545</u>	<u>\$ -</u>

NOTE 6 – TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated March 18, 2013 that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (“IRC”). The Plan has been amended since receiving the determination letter. However, Plan management believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024 and 2023, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing authorities; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2021.

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NOTE 7 – PARTY-IN-INTEREST TRANSACTIONS

Parties-in-interest are defined under Department of Labor regulations as any fiduciary of the Plan, any party rendering service to the Plan, the Employer, and certain others. Amounts paid by the Plan to parties in interest included fees paid for investment management and investment advisory services to the Trustee and actuarial services to Mercer. Certain professional fees for the administration and audit of the Plan were paid by the Company. Various administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan.

NOTE 8 – RIGHTS UPON PLAN TERMINATION

Should the Plan terminate at some future time, its net assets generally will not be available on a pro rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC) at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guarantee, while other benefits may not be provided for at all.

Although it has not taken steps to do so, the Company has the right under the Plan to amend and terminate the Plan subject to the provisions set forth in ERISA.

NOTE 9 – SUBSEQUENT EVENTS

Plan management has performed an analysis of the activities and transactions subsequent to December 31, 2024, to determine the need for any adjustment to disclosures. Plan management has performed this analysis through October 10, 2025, the date these financial statements were available to be issued.

Schedule SB, line 26a — Schedule of Active Participant Data

Attained age	Years of credited service ¹										Total
	Under 1	1–4	5–9	10–14	15–19	20–24	25–29	30–34	35–39	40 & up	
Under 25		22									22
25–29		25	1								26
30–34		34	4	1							39
35–39		31	11	4	1						47
40–44	1	37	10	5	4	2					59
45–49		24	10	6	5	5	1				51
50–54		15	18	6	4	3	4				50
55–59		10	13	7	3	7	3	4	2		49
60–64		5	9	6	9	5	2	3		2	41
65–69		2	1	2			1	1		1	8
70 & up		1									1
Total	1	206	77	37	26	22	11	8	2	3	393

In each cell, the number is the count of active participants for each age/service combination.

¹ Credited service is frozen for non-union employees and union employees that elected to participate in the Indiana Packers Corporation 401(k) Retirement Savings Plan (the "IPC 401(k) Plan") effective December 31, 2023.

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Actuarial assumptions for January 1, 2024 funding valuation**

Discount rate sponsor elections			
• Segment rates or full yield curve	Segment		
• Look-back months	4		
	Stabilized	Nonstabilized	PBGC VRP
• First 5 years	4.75%	3.62%	5.01%
• Next 15 years	4.87%	4.46%	5.13%
• Over 20 years	5.59%	4.52%	5.15%
• PBGC interest rate basis	Standard basis starting from 2023 filing year		
Mortality sponsor elections			
• Healthy participants	Section 430(h)(3) prescribed separate generational annuitant and non-annuitant mortality tables. These tables are based on the Pri-2012 mortality tables projected with mortality improvement using Scale MP-2021 adjusted in accordance with IRS regulations.		
• Disabled participants	Disabled mortality tables for disabilities occurring after 1994 in accordance with Revenue Ruling 96-7.		
Other economic assumptions			
• Expected investment return	5.82% per year for 2024, 5.55% per year for 2023, 4.60% per year for 2022.		
• Expenses	Prior year administrative and investment expenses adjusted for any known significant expected changes from prior year. \$440,000 added to current year normal cost.		
Demographic assumptions			
• Withdrawal	Based on plan experience study using 2015-2019 data. See table of sample rates.		
• Disability Incidence	See table of sample rates. Class 1 rate for males and females from the 1985 Pension Disability Study.		
• Retirement age	Based on plan experience study using 2015-2019 data as follows:		
	Attained age	Percentage	
	55-58	5%	
	59-61	10%	
	62	30%	
	63-65	20%	
	66-68	50%	
	69 and above	100%	
• Benefit commencement age for			
– Future vested deferred	65		
– Current vested deferred	62 if eligible for unreduced benefit, else age 65		
• Spouse assumptions	Male participants	Female participants	
– Percentage married	90%	90%	
– Spouse age difference	3 years younger	3 years older	

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

Form of payment	Life Annuity	50% J&S	100% J&S
• Active retirements	75%	0%	25%
• Future vested deferred	75%	0%	25%
• Future disabilities	75%	0%	25%
• Future deaths	0%	100%	0%
• Current vested deferred	75%	0%	25%
Unpredictable contingent event assumptions	Not applicable		

Table of sample rates

Attained age	Percentage		
	Withdrawal rate	Disability Incidence	
		Male	Female
20	32.0%	0.0290%	0.0300%
25	27.2	0.0380	0.0470
30	24.0	0.0480	0.0800
35	20.8	0.0690	0.1360
40	17.6	0.1170	0.2110
45	14.4	0.2020	0.3230
50	9.6	0.3580	0.5330
55	6.4	0.7220	0.9520
60	1.6	1.2560	1.1590

Rationale for economic assumptions - Funding

- The expected rate of return on plan assets for funding purposes is based on the median simulated investment return using capital market assumptions published in Mercer Investment Consulting's Capital Markets Outlook for the plan's target asset mix, net of an adjustment of 12 bps for expenses assumed to be paid from plan assets.
- Expenses are based on year-by-year experience for actual administrative and investment expenses paid from plan assets. Adjustments are made for any known expected significant changes.

Rationale for demographic assumptions - Funding

- The retirement rates are based on an experience study using data from 2015-2019 and the expectation that the future retirement patterns and circumstances of the employer will not differ significantly from the period studied.
- Withdrawal rates were developed based on an experience study using data from 2015-2019. However, for purposes of determining withdrawal rates, experience during 2018 was excluded due to high turnover during that year which appeared to primarily impact non-retirement eligible participants. The plan sponsor believes that this period will be representative of anticipated future experience.

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

- The disability Incidence table is based on the Conference of Consulting Actuaries 1985 Pension Disability Study Class 1 rates. Due to the plan's relatively small size, a standard disability Incidence table appropriate for the company's industry is used.
- Demographic assumptions, including benefit commencement age and form of payment are reviewed annually for reasonableness. There are no gain/loss trends related to any specific assumption that would warrant additional assumption review at this time.
- Because the employer does not have enough credible experience to analyze spousal demographics, the assumptions regarding percent married/spouse age difference at benefit commencement are based on the actuary's experience with many plans and discussions with employer representatives.

Actuarial methods for funding

Asset methods

The asset valuation method is an average of the adjusted market value for each year during the last 2 years preceding the valuation date. The adjusted market value is the market value at each determination date adjusted to the valuation date based on actual cash flows and expected interest at the lesser of the expected rate of return and the third segment rate. This amount is adjusted to be no greater than 110% and no less than 90% of the fair market value, as required by IRC Section 430.

A characteristic of this asset method is that, over time, it is slightly more likely to produce an actuarial value of assets that is less than the market value of assets than an actuarial value that is greater than the market value.

Participant methods

Participants or former participants are Included or excluded from the valuation as described below:

- **Participants Included:** The plan sponsor provides us with data on all employees as of the valuation date, but only those employees who have completed the plan's eligibility requirements are Included in the valuation of liabilities.
- **Participants excluded:** No actuarial liability is Included for nonvested participants who terminated prior to the valuation date. For this purpose, participants with a break-in-service on the valuation date are treated as terminated participants.
- **Insurance contracts:** The plan does not have any insurance contracts.

Minimum funding methods

The funding target for minimum funding calculations is computed using the traditional unit credit method of funding. The objective under this method is to fund each participant's benefits under the plan as they accrue. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- The plan's valuation date is the beginning of the plan year.
- An individual's **funding target** is the present value of future benefits based on credited service and average pay as of the beginning of the plan year, and an individual's **target normal cost** is the present value of the benefit expected to accrue in the plan year. If multiple decrements are used, the funding target and the target normal cost for an individual are the sum of the component funding targets and target normal costs associated with the various anticipated separation dates.

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

- This plan provides disability benefits that are only partially based on a participant's accrued benefit or years of service. This benefit is allocated to funding target based on the accrued benefit on the valuation date plus a portion of the excess of the benefit over the accrued benefit multiplied by the ratio of the participant's service at the beginning of the plan year to their service at each decrement age. This benefit is allocated to target normal cost based on the proportionate benefit attributable to the increase in the participant's service and compensation during the plan year.
- The plan's **target normal cost** is the sum of the individual target normal costs, and the plan's **funding target** is the sum of the individual funding targets for all participants under the plan.

FIELD PACKING COMPANY 2010 RESTATED RETIREMENT PLAN
SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
Year ended December 31, 2024

Name of Plan Sponsor: Field Packing Company, LLC
Employer Identification Number: 61-0191690
Three-Digit Plan Number: 001

(a) <u>Identity of Issuer</u>	(b) <u>Description of Investment</u>	(c) <u>Purchase Price</u>	(d) <u>Selling Price</u>	(g) <u>Cost of Asset</u>	(h) Current Value Of Asset on Transaction <u>Date</u>	(i) <u>Net Gain</u>
<u>Category (iii)</u>						
Blackrock Liquidity Funds	Fedfund Portfolio	\$ 8,393,233	\$ 8,264,565	\$16,657,798	\$ 8,264,565	\$ -

There were no Category (ii), or (iv) reportable transactions during the year.

Category (i): A single transaction in excess of 5% of the current value of Plan assets.

Category (ii): A series of transactions with the same person involving property other than securities in excess of 5% of the current value of Plan assets.

Category (iii): A series of transactions in the same security in excess of 5% of the current value of Plan assets.

Category (iv): A transaction with respect to securities with, or in conjunction with, a person if any prior or subsequent single transaction with such person, with respect to securities, exceeds 5% of the current value of Plan assets.

See independent auditor's report.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan FIELD PACKING COMPANY 2010 RESTATED RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF FIELD PACKING COMPANY, LLC	D Employer Identification Number (EIN) 61-0191690	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2024

2 Assets:		
a Market value	2a	29,365,682
b Actuarial value	2b	30,659,557

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	368	19,722,325	19,722,325
b For terminated vested participants	319	5,522,625	5,522,625
c For active participants	393	5,552,634	6,055,553
d Total	1,080	30,797,584	31,300,503

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	5.18%
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6 Target normal cost

a Present value of current plan year accruals	6a	296,235
b Expected plan-related expenses	6b	440,000
c Target normal cost	6c	736,235

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	<u>10/8/2025</u> Date 2306060 Most recent enrollment number 502-561-4500 Telephone number (including area code)
	STACI JAMES, FSA Type or print name of actuary	
	MERCER Firm name	
	400 WEST MARKET STREET, SUITE 500 LOUISVILLE KY 40202-3319 Address of the firm	

Part V Assumptions Used to Determine Funding Target and Target Normal Cost				
21 Discount rate:				
a Segment rates:	1st segment: 4.75%	2nd segment: 4.87%	3rd segment: 5.59%	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> 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. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
26 Demographic and benefit information				
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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 736,235
b Excess assets, if applicable, but not greater than line 31a				31b 0
32 Amortization installments:	Outstanding Balance		Installment	
a Net shortfall amortization installment	640,946		59,680	
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)....				34 795,915
	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).....				36 795,915
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....				37 797,457
38 Present value of excess contributions for current year (see instructions)				
a Total (excess, if any, of line 37 over line 36)				38a 1,542
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. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021				

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

Each employee is assumed to retire in accordance with the table of retirement rates. The proportion of employees expected to retire at each potential retirement age is shown below. The average retirement age is 62.

(A) Retirement age	(B) Retirement percent	(C) Lx	(D) Number of employees expected to retire (B) x (C)	(E) (A) x (D)
55	5.0%	10,000	500	27,500
56	5.0%	9,500	475	26,600
57	5.0%	9,025	451	25,721
58	5.0%	8,574	429	24,864
59	10.0%	8,145	815	48,056
60	10.0%	7,331	733	43,983
61	10.0%	6,598	660	40,245
62	30.0%	5,938	1,781	110,442
63	20.0%	4,156	831	52,371
64	20.0%	3,325	665	42,562
65	20.0%	2,660	532	34,581
66	50.0%	2,128	1,064	70,227
67	50.0%	1,064	532	35,646
68	50.0%	532	266	18,089
69 and above	100.0%	266	266	18,355
Total			10,000	619,241
Average				61.92

Plan: Field Packing Company 2010 Restated Retirement Plan

EIN/PN: 61-0191690/001

Valuation Date: 01/01/2024

Schedule SB, line 26b – Schedule of Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2024	70,497	88,402	1,843,386	2,002,285
2025	127,014	112,274	1,802,227	2,041,515
2026	173,345	120,470	1,758,594	2,052,409
2027	215,759	135,582	1,712,853	2,064,194
2028	258,913	168,986	1,665,499	2,093,398
2029	296,923	191,850	1,611,748	2,100,521
2030	327,531	217,605	1,556,657	2,101,793
2031	353,836	234,913	1,498,745	2,087,494
2032	375,951	244,177	1,443,184	2,063,312
2033	395,895	263,353	1,384,286	2,043,534
2034	413,451	286,802	1,321,953	2,022,206
2035	426,035	330,180	1,260,882	2,017,097
2036	437,240	337,748	1,201,609	1,976,597
2037	451,161	364,336	1,140,051	1,955,548
2038	457,828	399,420	1,078,758	1,936,006
2039	461,136	406,574	1,015,865	1,883,575
2040	463,330	422,214	935,577	1,821,121
2041	470,592	436,227	870,785	1,777,604
2042	480,613	459,952	806,429	1,746,994
2043	482,957	465,079	742,802	1,690,838
2044	490,247	489,765	679,514	1,659,526
2045	484,596	501,356	616,974	1,602,926
2046	479,293	532,063	555,666	1,567,022
2047	473,735	539,532	496,125	1,509,392
2048	476,941	553,106	438,903	1,468,950
2049	464,574	553,815	384,529	1,402,918
2050	457,645	559,839	333,489	1,350,973
2051	444,031	554,469	286,196	1,284,696
2052	428,974	541,495	242,968	1,213,437
2053	410,306	526,860	204,015	1,141,181
2054	394,566	508,312	169,422	1,072,300
2055	377,260	490,192	139,143	1,006,595
2056	359,092	471,090	113,027	943,209
2057	339,647	451,241	90,822	881,710
2058	319,671	431,389	72,207	823,267
2059	299,803	410,294	56,818	766,915
2060	279,976	388,871	44,263	713,110
2061	261,625	367,370	34,152	663,147
2062	243,368	346,699	26,109	616,176
2063	227,985	324,820	19,787	572,592
2064	211,310	303,641	14,874	529,825
2065	196,401	282,271	11,095	489,767
2066	180,912	261,628	8,216	450,756
2067	166,504	241,114	6,042	413,660
2068	152,333	221,143	4,412	377,888
2069	139,005	201,781	3,199	343,985
2070	126,491	183,086	2,302	311,879
2071	114,764	165,114	1,644	281,522
2072	103,793	147,925	1,165	252,883
2073	93,557	131,580	818	225,955

Schedule SB, Part V — Summary of Plan Provisions

Summary of major plan provisions

Effective date and plan year	Original plan: January 1, 1968 Restated plan: January 1, 2010 Last amendment: December 31, 2023 Plan year: January 1 to December 31
Status of the plan	For union participants, the plan is closed to new entrants and rehires effective December 31, 2023. For non-union participants, the plan is closed to new entrants and benefits are frozen.
Significant events that occurred during the year	Effective December 31, 2023, the plan is closed to union new participants and rehires and benefit accruals for union employees who elected to participate in the IPC 401(k) Plan are frozen.

Definitions

<ul style="list-style-type: none"> Covered employees and participants 	A union employee is eligible for membership on the January 1 or July 1 coincident with or immediately following the attainment of age 21 and the completion of 1 year of service. Effective December 31, 2023, the plan is closed to new entrants and rehires.
<ul style="list-style-type: none"> Vesting and Credited service 	Number of Plan Years during which the Employee was credited with at least one thousand (1,000) Hours of Service. For employees hired after April 12, 2008, Credited Service shall commence upon the Employee’s applicable Participation Date. Effective December 31, 2023, no additional credited service will be earned under the plan for union employees who elected to participate in the IPC 401(k) Plan.
<ul style="list-style-type: none"> Accrued benefit 	The amount of normal retirement income benefit earned by a Member calculated on the basis of the Member’s Average Monthly Earnings, Covered Compensation and Credited Service as of the calculation date.

Normal retirement

<ul style="list-style-type: none"> Eligibility 	Later of age 65 or the 5th anniversary of the date of participation
<ul style="list-style-type: none"> Benefit 	The greatest of the following amounts: <ol style="list-style-type: none"> 27.5% of his Average Monthly Earnings reduced 1/30th for less than 30 years at NRD plus 21.875% of the excess, if any, of Average Monthly Earnings over Covered Compensation reduced 1/35th for each year of Credited Service (generally service at December 31, 1977 under the plan in effect at that time plus plan years after December 31, 1977 in which 1000 hours was worked) less than 35 at NRD; \$20 multiplied by Credited Service for nonunion employees; for collectively bargained employees hired on or before April 12, 2008, \$22 multiplied by Credited Service through 2001, plus \$24 multiplied by Credited Service for 2002, plus \$25 for Credited Service for 2003, plus \$26 for Credited Service for 2004 and 2005, plus \$27 for Credited Service in 2006, plus \$28 for Credited Service after 2006; for collectively bargained employees hired after April 12, 2008, \$15 multiplied by Credited Service; other rules apply for transfers between union and nonunion.

Schedule SB, Part V — Summary of Plan Provisions

- c. A minimum benefit equal to an Accrued Benefit under the pre-1989 plan. Effective December 31, 2002, accrued benefits under the plan were frozen for nonunion participants.

Effective April 13, 2008, benefits under section (a) above shall cease to accrue as of July 5, 2008 for all other plan participants.

A member’s monthly retirement income shall never be less than the sum of the member’s accrued benefit as of December 31, 2008 plus any benefits accrued after December 31, 2008.

Effective December 31, 2023, benefit accruals under the plan are frozen for union participants who elected to participate in the IPC 401(k) Plan.

Early retirement

- Eligibility Age 55 and 5 years of service; age 55 and 10 years of service; 30 years of service (and attained age at least 55 with respect to benefits accrued after April 12, 2008)
- Benefit A member with 5 years of service may retire after age 55 and receive his accrued benefit, reduced 1/180th for each of the first 60 months and 1/360th for each of the next 60 months by which his Early Retirement Date precedes his Normal Retirement Date.
 A member with 10 years of service may retire after age 55 with an early retirement benefit that will be the unreduced accrued benefit at age 62 and over. The early retirement benefit will be reduced by 1/180th per month between ages 57 and 62 and 1/360th per month between ages 55 and 57.
 A collectively bargained member with 30 or more years of service may retire and receive an early retirement benefit equal to his accrued benefit reduced by 1/200th per month for each month that the early retirement date precedes age 62 for the portion of benefit attributed to union service and reduced as in the immediately preceding paragraph for the portion of benefit attributed to nonunion service. The reduction will not be greater than 50% of the accrued benefit. With respect to benefits accrued after April 12, 2008, a member may receive benefits under this section only if the member’s attained age is at least 55.

Late retirement

- Eligibility The first day of any month after age 65 following the date the member terminates employment.
- Benefit A monthly retirement income equal to the greater of a) the accrued retirement income payable on his Late Retirement Date based on his service and average monthly earnings at his late retirement date or b) the accrued retirement income payable on his Normal Retirement Date increased at an annualized rate of 12% per annum.

Deferred vested

- Eligibility After 5 years of vesting service
- Benefit Entitled at NRD to the benefit he had accrued to date of termination. Alternatively, he may elect a reduced benefit at age 55. A vested terminated employee’s spouse will be covered by a spouse’s survivor benefit upon death prior to benefit commencement unless this benefit

Schedule SB, Part V — Summary of Plan Provisions

coverage is rejected. The coverage is paid for by the former employee via a benefit reduction.

Disability	
• Eligibility	If a member is eligible to receive Social Security disability payments, he will be entitled to a monthly benefit.
• Benefit	A Totally and Permanently Disabled member is entitled to a disability benefit. The benefit amount is determined as under normal retirement based on credited service projected to normal retirement date or the date the participant elects to commence payments, if earlier. Benefits are reduced if commencement date is prior to normal retirement date.

Pre-retirement death	
• Eligibility	After 5 years of vesting service
• Benefit prior to early retirement	If a member who is vested but not eligible for early retirement dies, his spouse is entitled to a deferred monthly benefit as if the member had terminated employment and chosen the joint and 50% survivor form of payment upon becoming eligible for early retirement.
• Benefit after early retirement	If a member who is eligible for early retirement should die, his spouse is entitled to a survivor's income equal to one-half of the benefit payable if the member had retired and elected the immediate commencement of benefits as a joint and 50% survivor annuity at the time of his death.

Post-Retirement death benefit	A benefit of \$1,000 is payable upon the death of a retired or disabled member who was receiving monthly benefits.
--------------------------------------	--

Form of benefits	
• Automatic form for unmarried participants	Life Annuity
• Automatic form for married participants	Qualified joint and 50% survivor annuity
• Optional forms	Options available to members who retire under the plan include: Life with 60, 120, 180 or 240 months guaranteed Joint and 50% survivor Joint and 66 2/3% survivor Joint and 75% survivor Joint and 100% survivor Lump sum (if less than \$5,000) Social Security leveler option
• Actuarial Equivalence	For optional forms of payment other than lump sums, annual interest rate based on 30-year Treasury securities for the second month before the month in which the annuity starting date occurs and the GATT 2003 mortality table. For lump sum forms of payment, segmented interest rates for the second month before the month of distribution and the required Section 417(e) mortality table for the year of distribution.

Miscellaneous	
• Maximum benefits	Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2024, the limit is \$275,000.

Schedule SB, Part V — Summary of Plan Provisions

Benefits Included or excluded

Unless noted below, all benefits provided by the plan, as restated and amended through the valuation date, are included in this valuation:

- **Most recent plan amendments Included:** Amendment effective December 31, 2023. Amendments adopted after the valuation date or effective after the current plan year are excluded from the valuation.
- **Plan amendments excluded:** None
- **Late retirement increases:**
 - Active participants:* The plan applies late retirement increases for all participants who defer retirement beyond their normal retirement date and this valuation includes those increases.
 - Deferred vested participants:* The plan applies late retirement increases for all participants who defer retirement beyond their normal retirement date and this valuation includes those increases.
- **Internal Revenue Code limitations:** The limitations of Internal Revenue Code Section 415(b) and 401(a)(17) have been incorporated into our calculations.
- **IRC Section 416 rules for top-heavy plans:** We did not test whether this plan is top-heavy (when the present value of benefits for key employees equals or exceeds 60% of the present value for all participants). However, we expect that the plan is not top-heavy due to the large number of rank-and-file participants; therefore, the funding target and target normal cost do not reflect any liability for top-heavy benefit accruals.

Plan provisions specific to funding

Additional benefits Included or excluded

- **IRC Section 436 benefit restrictions:**
 - *Unpredictable contingent event benefits:* This valuation excludes restricted contingent event benefits for events that occurred before the valuation date but Includes contingent event benefits for events that are expected to occur on or after the valuation date regardless of anticipated funding-based limitations.
 - *Plan amendments:* See above.
 - *Prohibited payments:* Limitations on prohibited benefits (if any) are reflected for annuity starting dates before the valuation date but are ignored for annuity starting dates on or after the valuation date.
 - *Benefit accruals:* The plan's funding target does not reflect any limitation on benefit accruals. The target normal cost does not reflect any limitation on benefit.
- **Unpredictable contingent event benefits:** The plan does not have any unpredictable contingent event benefits.

Plan provision changes since prior valuation

The plan was amended effective December 31, 2023, to close the plan to union new participants and rehires and to freeze benefit accruals for union employees who elected to participate in the IPC 401(k) Plan.

The maximum compensation and benefit limits were updated from 2023 to 2024

SUPPLEMENTAL SCHEDULES

FIELD PACKING COMPANY 2010 RESTATED RETIREMENT PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2024

Name of Plan Sponsor: Field Packing Company, LLC
Employer Identification Number: 61-0191690
Three-Digit Plan Number: 001

(a) (b) <u>Identity of Issuer</u>	(c) <u>Description of Investment</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
<u>Common Stocks:</u>			
Accenture	Common Shares	\$ 7,353	\$ 10,905
AerCap Holdings	Common Shares	36,660	48,329
Agnico Eagle Mines Ltd	Common Shares	10,247	9,620
Alibaba Group Holding Ltd	Common Shares	12,244	20,943
Alliant Energy Corp	Common Shares	46,836	52,102
Allstate Corp	Common Shares	92,723	119,915
Alphabet Inc	Class A Common Shares	106,959	144,815
Amazon.com Inc	Common Shares	58,077	109,695
American Express Company	Common Shares	17,869	35,912
Ametek Inc	Common Shares	27,943	37,314
Apple Inc	Common Shares	104,049	173,040
Applied Materials Inc	Common Shares	8,004	10,896
Applovin Corp	Common Shares	12,589	21,373
Argenx SE	Common Shares	7,696	12,915
Arm Holdings PLC - ADR	Common Shares	4,034	4,564
ASML Holding	Common Shares	27,942	30,496
AstraZeneca plc	Common Shares	113,808	96,445
Azek Company Inc	Common Shares	26,539	29,336
Bath & Body Works Inc	Common Shares	29,563	29,737
Bellring Brands Inc	Common Shares	25,823	31,341
Birkenstock Holding Plc	Common Shares	5,190	5,213
BlackRock Inc	Common Shares	84,579	140,440
Block Inc	Common Shares	17,435	19,718
Blue Owl Capital Inc	Common Shares	35,739	60,988
Boyd Gaming Corp	Common Shares	24,760	28,726
Broadcom Inc	Common Shares	31,224	106,878
Cameco Corp	Common Shares	23,430	30,474
Camtek Limited	Common Shares	30,305	30,935
Canadian Pacific Kans City	Common Shares	8,616	9,698
Canadian Imperial Bank of Comm	Common Shares	20,714	22,004
Carnival Corp	Common Shares	16,051	15,600
Catalyst Pharmaceutical Inc	Common Shares	29,609	28,488
Cheniere Energy	Common Shares	32,013	41,040
Coca Cola Company	Common Shares	15,417	20,892
Coinbase Global Inc	Class A Common Shares	10,701	8,442
Comcast Corp	Class A Common Shares	45,040	41,846
Consolidated Edison Inc	Common Shares	73,226	72,455
Costco Wholesale Corp	Common Shares	10,344	20,158
CRH Plc	Common Shares	13,864	14,156
CSX Corp	Common Shares	46,873	47,146
Darden Restaurants Inc	Common Shares	26,923	34,911
Datadog Inc	Class A Common Shares	8,340	13,289
Dell Technologies Inc	Class C Common Shares	6,766	6,453
Diageo Plc	Common Shares	18,944	15,128

See independent auditor's report

FIELD PACKING COMPANY 2010 RESTATED RETIREMENT PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2024

Name of Plan Sponsor: Field Packing Company, LLC
Employer Identification Number: 61-0191690
Three-Digit Plan Number: 001

(a) (b) <u>Identity of Issuer</u>	(c) <u>Description of Investment</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
Doordash Inc	Common Shares	\$ 14,750	\$ 24,995
Dover Corp	Common Shares	19,369	26,264
DR Horton Inc	Common Shares	42,838	58,165
Dycom Industries Inc	Common Shares	21,294	28,372
Eaton Corp	Common Shares	44,110	85,622
Eli Lilly & Co	Common Shares	52,392	93,412
Emerson Electric Co	Common Shares	80,247	108,067
Equifax Inc	Common Shares	13,213	13,252
Exxon Mobil Corp	Common Shares	105,766	119,188
Ferrari NV	Common Shares	16,690	29,739
First Bancorp	Common Shares	26,606	27,048
Flutter Entertainment	Common Shares	10,010	9,821
Freeport-McMoran Inc	Common Shares	58,087	43,487
General Dynamics Corp	Common Shares	40,325	50,854
GE Vernova LLC	Common Shares	10,899	13,486
Gilead Sciences Inc	Common Shares	83,996	87,474
Globant SA	Common Shares	9,704	9,649
Group 1 Automotive	Common Shares	28,882	29,082
H and E Equipment Services Inc	Common Shares	23,225	25,949
HCA Healthcare Inc	Common Shares	31,767	36,018
HDFC Bank Ltd	Common Shares	10,437	11,303
Hewlett Packard Enterprise Co	Common Shares	55,575	72,910
Home Depot Inc	Common Shares	38,937	49,402
HP Inc	Common Shares	55,984	60,724
HSBC Holding Plc	Common Shares	22,453	29,874
Hubspot Inc	Common Shares	25,945	30,658
Huntington Bancshares Inc	Common Shares	29,253	40,838
H World Group Ltd	Common Shares	16,123	12,882
ING Groep NV	Common Shares	16,993	15,482
Intapp Inc	Common Shares	18,944	27,751
Interactive Brokers Group Inc	Common Shares	10,517	15,547
International Business Machine	Common Shares	87,271	133,217
Interpublic Group of Companies Inc	Common Shares	41,036	31,018
Intuitive Surgical Inc	Common Shares	10,327	25,054
ITT Inc	Common Shares	21,526	24,718
IQVIA Holdings Inc	Common Shares	47,997	44,018
Jacobs Solutions Inc	Common Shares	24,563	29,530
Johnson Controls International	Common Shares	10,588	11,129
JPMorgan Chase & Co	Common Shares	80,446	145,025
Kinder Morgan Inc	Common Shares	93,946	127,931
Kirby Corp	Common Shares	32,802	28,778
KB Financial Group Inc	Common Shares	14,689	13,827
Kraft Heinz Co	Common Shares	48,632	38,173
Linde PLC	Common Shares	23,572	31,400
Lowe's Companies Inc	Common Shares	13,768	15,055

See independent auditor's report

FIELD PACKING COMPANY 2010 RESTATED RETIREMENT PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2024

Name of Plan Sponsor: Field Packing Company, LLC
Employer Identification Number: 61-0191690
Three-Digit Plan Number: 001

(a) (b) <u>Identity of Issuer</u>	(c) <u>Description of Investment</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
Madison Square Garden Entertainment	Common Shares	\$ 37,579	\$ 32,859
Makemytrip Limited Mauritius	Common Shares	8,619	13,361
Mastercard Inc	Common Shares	10,372	15,271
McDonald's Corp	Common Shares	24,482	29,859
Medtronic Plc	Common Shares	95,572	76,924
Meta Platforms Inc	Common Shares	31,524	60,308
Microsoft Corp	Common Shares	130,441	206,114
Micron Technology Inc	Common Shares	12,344	11,277
Mitsubishi UFJ Financial Group	Common Shares	18,684	29,687
Mizuho Financial Group Inc	Common Shares	14,727	18,186
MongoDB Inc	Class A Common Shares	19,648	15,133
Nasdaq OMX Group Inc	Common Shares	36,283	37,109
National Grid	Common Shares	37,412	31,552
Nova Limited	Common Shares	5,711	5,318
Novartis	Common Shares	21,061	19,170
Novo Nordisk A/S	Common Shares	48,976	47,311
Nutanix Inc	Common Shares	3,429	4,711
NVIDIA Corp	Common Shares	64,394	170,414
Old Dominion Freight Lines	Common Shares	11,565	9,702
ON Semiconductor Corp	Common Shares	6,536	4,855
Oracle Corp	Common Shares	19,090	18,664
Orix Corporation	Common Shares	14,768	17,528
Palantir Technologies	Class A Common Shares	6,310	18,908
PDD Holdings Inc	Class A Common Shares	5,747	5,334
PepsiCo Inc	Common Shares	104,787	94,733
Principal Financial Group	Common Shares	50,124	54,032
Procept Biorobotics Corp	Common Shares	18,703	26,652
Procter & Gamble Co	Common Shares	18,910	20,956
Progressive Corp	Common Shares	11,035	18,929
PTC Inc	Common Shares	12,639	15,261
Public Service Enterprise Group Inc	Common Shares	111,063	132,311
Relx PLC	Common Shares	14,567	26,253
RenaissanceRe Holdings Ltd	Common Shares	21,855	24,632
Rockwell Automation Inc	Common Shares	16,189	16,576
RTX Corp	Common Shares	65,174	60,637
Rush Enterprises	Class A Common Shares	21,958	27,943
Ryanair Holdings PLC	Common Shares	11,009	13,121
S&P Global Inc	Common Shares	11,603	14,443
Samsara Inc	Class A Common Shares	7,629	8,956
Sanofi	Common Shares	21,263	21,848
SAP	Common Shares	15,655	27,083
Seagate Tech Holdings	Common Shares	19,003	16,658
Sealed Air Corp	Common Shares	21,441	19,723
Sea Limited	Common Shares	10,935	14,005
Select Medical Holdings Corp	Common Shares	27,479	28,218

See independent auditor's report

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ServiceNow Inc	Common Shares	\$ 12,727	\$ 28,623
Shell Plc	Common Shares	23,985	27,817
Shopify Inc	Class A Common Shares	5,744	9,889
Sony Corp	Common Shares	17,869	24,440
Spotify Technology SA	Common Shares	3,416	10,290
Sprouts Farmers Markets Inc	Common Shares	17,746	28,464
Suncor Energy Inc	Common Shares	13,356	14,772
Sweetgreen Inc	Class A Common Shares	29,758	27,027
Synchrony Financial	Common Shares	57,403	106,275
Taiwan Semiconductor Mfg Ltd	Common Shares	27,586	55,100
Take Two Interactive Software Inc	Common Shares	13,442	16,935
Target Corp	Common Shares	42,725	34,876
Teck Resources Ltd	Class B Common Shares	19,571	18,401
Telefonica SA	Common Shares	18,682	17,310
Tesla Inc	Common Shares	28,951	50,480
Texas Instruments Inc	Common Shares	25,585	29,627
Thomson Reuters Corp	Common Shares	13,544	19,406
TJX Companies Inc	Common Shares	13,852	22,833
T-Mobile US Inc	Common Shares	13,609	21,190
Topbuild Corp	Common Shares	10,105	9,652
Toronto-Dominion Bank	Common Shares	11,961	9,636
Toyota Motor Corp	Common Shares	9,457	11,287
The Trade Desk Inc	Class A Common Shares	34,604	34,789
Truist Financial Corp	Common Shares	88,703	108,667
Trupanion Inc	Common Shares	25,717	26,414
TXNM Energy Inc	Common Shares	26,132	29,650
Uber Technologies Inc	Common Shares	6,248	6,334
Unilever Plc	Common Shares	28,529	25,175
United Rentals Inc	Common Shares	14,210	17,611
UnitedHealth Group Inc	Common Shares	81,375	70,820
Vertiv Holding Co	Common Shares	19,572	19,200
Victory Capital Holdings Inc	Class A Common Shares	28,564	29,392
Visa Inc	Class A Common Shares	4,988	8,533
Vulcan Materials Co	Common Shares	25,378	33,954
Walmart Inc	Common Shares	69,224	66,588
Wells Fargo & Co	Common Shares	66,608	62,865
Western Digital Corp	Common Shares	20,619	19,380
Williams Companies Del	Common Shares	73,022	110,513
Xcel Energy Inc	Common Shares	92,556	97,156
		5,434,973	6,794,855
<u>Mutual Funds:</u>			
Blackrock Emerging	Markets Fund Instl	860,863	656,429
		860,863	656,429

See independent auditor's report

FIELD PACKING COMPANY 2010 RESTATED RETIREMENT PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2024

Name of Plan Sponsor: Field Packing Company, LLC
Employer Identification Number: 61-0191690
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(a) (b) <u>Identity of Issuer</u>	(c) <u>Description of Investment</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
Corporate Bonds:			
Abbvie Inc	4.450% due May 14 2046	\$ 67,309	\$ 62,903
Abbvie Inc	3.200% due May 14 2026	55,342	55,004
Abbvie Inc	3.800% due Mar 15 2025	16,844	16,969
Amgen inc	3.350% due Feb 22 2032	91,503	88,206
Anheuser-Busch	3.500% due June 1 2030	52,357	48,753
Apple Inc	3.000% due Nov 13 2027	98,886	91,728
AT&T Inc	4.300% due Feb 15 2030	102,483	87,163
Bank of Nova Scotia	1.350% due Jun 24 2026	166,167	171,538
Bank of NY Mellon Corp	Var% due Oct 25 2033	13,699	13,463
BP Capital Markets PLC	3.279% due Sep 19 2027	97,136	89,909
Capital One Financial Corp	Var% due Jun 08 2029	151,684	155,923
Capital One Financial Corp	Var% due Jun 08 2034	90,155	87,216
Carrier Global Corp	5.900% due Mar 15 2034	83,833	83,871
Charles Schwab Corp	Var% due Aug 24 2034	96,632	98,692
Citigroup Inc	Var% due Jan 10 2028	129,980	126,451
Citigroup Inc	Var% due Jul 24 2028	83,388	75,555
Comcast Corp	4.150% due Oct 15 2028	101,450	89,721
Costco Wholesale Corp	3.000% due May 18 2027	98,290	91,292
CVS Health Corp	4.300% due Mar 25 2028	101,333	89,140
CVS Health Corp	5.050% due Mar 25 2048	129,712	122,033
CVS Health Corp	5.700% due Jun 1 2034	32,441	31,454
DowDuPont Inc	4.725% due Nov 15 2028	101,496	90,585
Energy Transfer Partners	6.000% due Jun 15 2048	62,048	60,852
EOG Resources Inc	4.150% due Jan 15 2026	138,416	137,310
Exxon Mobil Corp	2.610% due Oct 15 2030	102,886	89,099
Goldman Sachs Group Inc	3.850% due Jan 26 2027	159,669	158,974
HCA Inc	3.625% due Mar 15 2032	32,275	32,611
HCA Inc	6.000% due Apr 1 2054	125,716	122,887
Home Depot Inc	4.500% due Sep 15 2032	93,136	90,499
Home Depot Inc	4.950% due Jun 25 2034	69,341	68,068
HP Enterprise Co	4.900% due Oct 15 2025	98,992	89,993
HP Enterprise Co	5.000% due Oct 15 2034	16,905	16,340
HP Enterprise Co	5.600% due Oct 15 2054	65,247	62,126
Illinois Tool Works Inc	2.650% due Nov 15 2026	97,127	92,252
Intercontinentalexchange	3.650% due May 23 2025	73,219	72,648
JPMorgan Chase & Co	Var% due Jul 24 2038	173,999	166,372
JPMorgan Chase & Co	Var% due Jan 25 2033	86,359	89,894
JPMorgan Chase & Co	Var% due Feb 24 2026	52,853	54,811
Kinder Morgan Inc	2.000% due Feb 15 2031	98,355	87,053
Kroger Co	5.000% due Sep 15 2034	164,105	157,867
Lockheed Martin Corp	3.550% due Jan 15 2026	78,906	72,314
Lowe's Companies Inc	2.500% due Apr 15 2026	17,311	17,536
Lowe's Companies Inc	1.700% due Sep 15 2028	62,439	63,520
McDonald's Corp	2.625% due Sep 1 2029	98,046	87,376

See independent auditor's report

FIELD PACKING COMPANY 2010 RESTATED RETIREMENT PLAN
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(a) (b) <u>Identity of Issuer</u>	(c) <u>Description of Investment</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
Meta Platforms Inc	5.600% due May 15 2053	\$ 124,999	\$ 124,969
Metlife Inc	4.550% due Mar 23 2030	107,343	88,731
Micron Technology Inc	6.750% due Nov 1 2029	20,323	20,229
Micron Technology Inc	5.300% due Jan 15 2031	78,123	77,922
Morgan Stanley	3.625% due Jan 20 2027	96,309	89,341
Morgan Stanley	Var% due Jul 21 2034	102,012	103,274
Morgan Stanley	Var% due Jul 19 2035	31,954	31,476
Newmont Corp	2.600% due Jul 15 2032	86,170	89,188
Nextera Energy Cap Holdings Inc	2.750% due Nov 1 2029	105,867	91,596
Northrop Grumman Corp	4.700% due Mar 15 2033	90,711	90,147
Oracle Corp	2.950% due Apr 1 2030	49,963	39,719
Parker Hannifin Corp	4.250% due Sep 15 2027	33,778	33,642
Pfizer Inc	2.700% due May 28 2050	152,181	132,892
Pfizer Inc	3.450% due Mar 15 2029	101,696	90,560
Phillips 66	4.650% due Nov 15 2034	93,810	90,428
PNC Financial Services Group Inc	3.450% due Apr 23 2029	100,826	89,897
PNC Financial Services Group Inc	2.600% due Jul 23 2026	167,289	169,523
Qualcomm Inc	1.650% due May 20 2032	81,832	79,699
Republic Services Inc	1.450% due Feb 15 2031	125,321	126,524
Royal Bank of Canada	1.200% due Apr 27 2026	165,297	171,255
Royal Bank of Canada	5.150% due Feb 1 2034	89,248	87,884
Shire Acquisitions Investments Ireland	3.200% due Sep 23 2026	90,502	90,873
Starbucks Corp	2.550% due Nov 15 2030	9,703	9,640
Takeda Pharmaceutical	2.050% due Mar 31 2030	37,915	37,912
Target Corp	2.500% due Apr 15 2026	94,469	89,748
Thermo Fisher Scientific	2.000% due Oct 15 2031	94,043	89,029
T-Mobile US Inc	2.625% due Apr 15 2026	1,950	1,949
Toronto Dominion Bank	1.950% due Jan 12 2027	165,904	170,248
Toronto Dominion Bank	2.000% due Sep 10 2031	102,220	88,694
Truist Financial Corp	1.200% due Aug 5 2025	79,001	82,308
Truist Financial Corp	Var% due Jul 28 2026	167,027	168,343
Truist Financial Corp	Var% due Jun 8 2034	85,645	87,557
United Technologies Corp	3.950% due Aug 16 2025	96,562	89,579
United Technologies Corp	4.125% due Nov 16 2028	129,151	127,505
UnitedHealth Group Inc	4.500% due Apr 15 2033	27,336	26,566
UnitedHealth Group Inc	3.750% due Jul 15 2025	93,750	87,636
UnitedHealth Group Inc	4.200% due May 15 2032	10,565	10,365
US Bancorp	2.375% due Jul 22 2026	94,129	89,901
US Bancorp	1.450% due May 12 2025	156,113	161,135
Verizon Communications Inc	1.500% due Sep 18 2030	89,901	79,633
Walmart Inc	3.700% due Jun 26 2028	99,082	88,913
Wells Fargo & Co	Var% due Jul 25 2033	87,930	87,885
Wells Fargo & Co	4.300% due Jul 22 2027	55,310	54,261
		7,802,730	7,496,547

See independent auditor's report

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SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
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Employer Identification Number: 61-0191690
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(a) (b) <u>Identity of Issuer</u>	(c) <u>Description of Investment</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
<u>Government and Agency Bonds:</u>			
FHLMC QE 1754	3.00% due 2052	\$ 4,608	\$ 4,438
FHLMC SB 1189	2.50% due 2035	57,761	58,336
FHLMC SB 8149	2.50% due 2037	682	651
FHLMC SD 2494	3.50% due 2052	8,797	8,780
FHLMC SD 3478	2.50% due 2053	111,595	110,669
FHLMC SD 4583	3.50% due 2053	25,319	24,734
FHLMC SD 6653	3.50% due 2053	202,692	200,947
FHLMC SD 8204	2.00% due 2052	6,176	6,098
FHLMC SD 8206	3.00% due 2052	778	717
FHLMC SD 8213	3.00% due 2052	273,019	269,930
FHLMC SD 8220	3.00% due 2052	335,763	311,254
FHLMC SD 8225	3.00% due 2052	164,738	162,186
FHLMC SD 8226	3.50% due 2052	106,805	105,123
FHLMC SD 8234	2.50% due 2052	2,247	2,208
FHLMC SD 8242	3.00% due 2052	28,589	28,526
FHLMC SD 8243	3.50% due 2052	159,682	158,930
FHLMC SD 8342	5.50% due 2053	267,734	270,464
FHLMC SD 8438	5.50% due 2054	98,003	97,460
FHLMC SD 8469	5.50% due 2054	10,713	10,572
FHLMC RA 5391	3.00% due 2051	174,605	173,103
FNMA PCB2548	2.50% due 2052	51,344	43,827
FNMA PFM8503	2.50% due 2036	3,699	3,329
FNMA PFS0392	2.50% due 2052	22,101	20,291
FNMA PFS0630	3.00% due 2052	45,626	38,449
FNMA PFS1374	3.00% due 2052	136,781	129,447
FNMA PFS4909	2.50% due 2037	6,504	6,648
FNMA PFS4928	3.50% due 2050	267,425	257,439
FNMA PFS5125	2.50% due 2051	3,656	3,705
FNMA PFS5387	2.50% due 2052	6,225	6,094
FNMA PFS5452	3.50% due 2052	5,655	5,593
FNMA PFS6256	3.50% due 2052	128,351	127,874
FNMA PFS6605	2.00% due 2052	18,772	18,542
FNMA PFS7879	2.50% due 2052	14,490	14,123
FNMA PFS8398	2.50% due 2035	12,613	12,569
FNMA PFS8874	3.00% due 2052	29,909	29,174
FNMA PFS9366	2.50% due 2052	213,587	210,989
FNMA PFS9860	2.00% due 2052	3,181	3,100
FNMA PMA4099	2.50% due 2035	34,835	30,942
FNMA PMA4124	2.50% due 2035	1,704	1,468
FNMA PMA4384	2.50% due 2036	1,182	1,113
FNMA PMA4437	2.00% due 2051	5,193	5,128
FNMA PMA4465	2.00% due 2051	107,897	98,655
FNMA PMA4562	2.00% due 2052	2,637	2,685
FNMA PMA4564	3.00% due 2052	29,076	25,490

See independent auditor's report

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FNMA PMA4578	2.50% due 2052	\$ 15,787	\$ 15,365
FNMA PMA4579	3.00% due 2052	3,621	3,571
FNMA PMA4583	2.50% due 2037	12,146	12,012
FNMA PMA4598	2.50% due 2052	3,048	2,837
FNMA PMA4599	3.00% due 2052	93,327	89,473
FNMA PMA4628	2.50% due 2037	337,655	325,402
FNMA PMA4654	3.50% due 2052	98,085	93,989
FNMA PMA4782	3.50% due 2052	23,168	22,982
FNMA PMA5107	5.50% due 2053	44,850	44,312
U.S. TREASURY BOND	2.750% due Aug 15 2042	339,853	311,030
U.S. TREASURY BOND	2.875% due Nov 15 2046	290,704	260,087
U.S. TREASURY BOND	2.875% due May 15 2049	219,724	192,104
U.S. TREASURY BOND	3.625% due May 15 2053	335,509	309,715
U.S. TREASURY NOTE	0.625% due Aug 15 2030	508,860	505,120
U.S. TREASURY NOTE	1.625% due May 15 2031	95,520	90,269
U.S. TREASURY NOTE	1.250% due May 31 2028	32,602	32,513
U.S. TREASURY NOTE	0.750% due Aug 31 2026	48,934	50,051
U.S. TREASURY NOTE	1.875% due Feb 15 2032	43,429	40,372
U.S. TREASURY NOTE	2.750% due May 31 2029	89,684	87,887
U.S. TREASURY NOTE	2.750% due Jul 31 2027	167,115	163,722
U.S. TREASURY NOTE	2.750% due Aug 15 2032	528,985	516,135
U.S. TREASURY NOTE	3.125% due Aug 31 2027	695,735	693,437
U.S. TREASURY NOTE	3.125% due Aug 31 2029	214,272	211,223
U.S. TREASURY NOTE	4.125% due Nov 15 2032	29,019	27,309
U.S. TREASURY NOTE	3.625% due Mar 31 2030	96,853	95,411
U.S. TREASURY NOTE	3.375% due May 15 2033	675,100	653,395
U.S. TREASURY NOTE	3.875% due Aug 15 2033	81,514	80,896
U.S. TREASURY NOTE	4.625% due Apr 30 2029	82,601	81,776
U.S. TREASURY NOTE	4.375% due May 15 2034	17,251	16,739
U.S. TREASURY NOTE	3.625% due Aug 31 2029	38,661	37,762
U.S. TREASURY NOTE	2.250% due Nov 15 2025	110,056	110,084
U.S. TREASURY NOTE	1.875% due Jul 31 2026	590,501	593,916
U.S. TREASURY NOTE	0.500% due Mar 31 2025	157,715	162,534
U.S. TREASURY NOTE	2.375% due May 15 2029	216,731	212,929
		9,531,364	9,248,159
<u>Cash Equivalents:</u>			
BlackRock Liquidity Funds	Fedfund Portfolio	403,033	403,033
Federated Hermes	Government Obligations Fund	303,680	303,680
		706,713	706,713
<u>Real Estate Investment Trusts:</u>			
Digital Realty	Real Estate	105,399	156,228
Realty Income Corp	Real Estate	37,144	28,948
Rexford Industrial Realty Inc	REIT	6,699	5,064

See independent auditor's report

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Sabra	REIT	\$ 28,169	\$ 31,401
SBA Communications Corp	REIT	22,354	20,176
Simon Property Group	REIT	69,785	81,111
Welltower Inc	Real Estate	90,447	126,535
		359,997	449,463
<u>Exchange Traded Funds</u>			
IShares	Core S&P Small	475,897	595,803
IShares MSCI India Small	ETF	9,882	9,403
IShares MSCI Japan	ETF	36,233	40,663
IShares MSCI South Korea	ETF	20,165	16,132
Vanguard 500 Index Fund	S&P 500	966,477	1,809,863
Vanguard Long-Term	Long Term	2,958,016	2,355,032
Xtrackers Harvest CSI 300 China	ETF	15,152	14,638
		4,481,822	4,841,534
Total Investments		\$ 29,178,462	\$ 30,193,700

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Schedule SB, line 32 — Schedule of Amortization Bases

The total shortfall amortization charge is the sum of the individual shortfall amortization installments for each plan year since the IRC Section 430 changes made by ARPA took effect for the plan. Although an individual shortfall amortization installment can be negative, the combined shortfall amortization charge cannot be less than \$0.

Shortfall bases					
Year established		Outstanding balance	Years remaining		2024 installment
2023	\$	306,099	14	\$	29,215
2024		334,847	15		30,645
Total	\$	640,946		\$	59,680

Schedule SB, line 24 — Change in Actuarial Assumptions

- The expected investment return was updated from 5.55% to 5.82% to reflect recent capital market assumptions.
- The expense component of normal cost changed from \$559,000 to \$440,000 to reflect our expectation for the current plan year.