

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 01/01/2025 and ending 07/08/2025

- 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 [X] the final return/report [] an amended return/report [X] a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here. []
D Check box if filing under: [] Form 5558 [] automatic extension [] the DFVC program [] special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. []

Part II Basic Plan Information—enter all requested information

1a Name of plan GERBER PENSION PLAN
1b Three-digit plan number (PN) 001
1c Effective date of plan 05/01/1971
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) AIPCF VI LG FUNDING, LP C/O AMERICAN INDUSTRIAL PARTNERS 450 LEXINGTON AVENUE, 40TH FLOOR NEW YORK, NY 10017
2b Employer Identification Number (EIN) 86-1917242
2c Plan Sponsor's telephone number 212-627-2360
2d Business code (see instructions) 333900

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

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

Table with 4 columns: SIGN HERE, Signature, Date, and Name. Rows include: 1. Filed with authorized/valid electronic signature, 12/19/2025, JAMES C MARTIN; 2. Signature of plan administrator; 3. Filed with authorized/valid electronic signature, 12/19/2025, JAMES C MARTIN; 4. Signature of employer/plan sponsor; 5. Signature of 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	751
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)	0
	6a(2)	0
	6b	0
	6c	0
	6d	0
	6e	0
	6f	0
	6g(1)	
6g(2)		
6h		0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1A 1H 1I 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**
- (1) **R** (Retirement Plan Information)
 - (2) **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
 - (3) **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
 - (4) **DCG** (Individual Plan Information) – Number Attached _____
 - (5) **MEP** (Multiple-Employer Retirement Plan Information)

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

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 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 **01/01/2025** and ending **07/08/2025**

A Name of plan GERBER PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 AIPCF VI LG FUNDING, LP	D Employer Identification Number (EIN) 86-1917242	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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)

AGILIS PARTNERS LLC

04-3513306

(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 15 17 27	NONE	479039	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)

NORTHERN TRUST COMPANY

36-1561860

(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	42320	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

LEGAL AND GENERAL INVESTMENT

20-8058531

(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?
28	NONE	31550	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" 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 D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan 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 01/01/2025 and ending 07/08/2025

A Name of plan <u>GERBER PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>AIPCF VI LG FUNDING, LP</u>	D Employer Identification Number (EIN) <u>86-1917242</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>L&G LIABILITY CORPORATE CIT FUND</u>		
b Name of sponsor of entity listed in (a): <u>RELIANCE TRUST COMPANY</u>		
c EIN-PN <u>35-7085469-027</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>L&G LONG LIABILITY CORPORATE CIT</u>		
b Name of sponsor of entity listed in (a): <u>RELIANCE TRUST COMPANY</u>		
c EIN-PN <u>35-7085469-017</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>NT COLLECTIVE GOVT SHORT TERM INVT</u>		
b Name of sponsor of entity listed in (a): <u>NORTHERN TRUST INVESTMENTS, INC.</u>		
c EIN-PN <u>45-6138589-068</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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 01/01/2025 and ending 07/08/2025	
A Name of plan GERBER PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 AIPCF VI LG FUNDING, LP	D Employer Identification Number (EIN) 86-1917242

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
Assets			
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1230000	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	102583	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	10074544	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(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)	61551587	0
(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)	23729	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

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	72982443	0
Liabilities			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h	0	0
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j	210475	0
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	210475	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	72771968	0

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)	0	
(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)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	-36	
(B) U.S. Government securities.....	2b(1)(B)	62483	
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		62447
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	187	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		187
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	10361307	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	10074544	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)	0	
(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)		1896736
(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)		276
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		2246409

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	2273172	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other.....	2e(3)	72402000	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		74675172
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)	139441	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	10343	
(6) Bank or trust company trustee/custodial fees	2i(6)	39716	
(7) Actuarial fees	2i(7)	150428	
(8) Legal fees	2i(8)	673	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)	2604	
(11) Other expenses.....	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		343205
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		75018377

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-72771968
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: CLIFTONLARSONALLEN LLP

(2) EIN: 41-0746749

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 0.

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 568784.

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 **01/01/2025** and ending **07/08/2025**

A Name of plan GERBER PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 AIPCF VI LG FUNDING, LP	D Employer Identification Number (EIN) 86-1917242	

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): 36-3046063

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: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
 High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

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

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

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

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

Part VII IRS Compliance Questions

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

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

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

GERBER PENSION PLAN

FINANCIAL STATEMENTS AND ERISA-REQUIRED SUPPLEMENTAL SCHEDULES

**AS OF JULY 31, 2025, FOR THE PERIOD JANUARY 1, 2025
THROUGH JULY 31, 2025 AND AS OF AND FOR THE YEARS
ENDED DECEMBER 31, 2024 AND 2023**



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GERBER PENSION PLAN
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INDEPENDENT AUDITORS' REPORT

Plan Administrator
Gerber Pension Plan
New York, New York

Report on the Audit of the Financial Statements

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

We have performed audits of the accompanying financial statements of Gerber Pension Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of July 31, 2025 (in liquidation), as of December 31, 2024 (in liquidation), and December 31, 2023 (ongoing) and the related statements of changes in net assets available for benefits for period January 1, 2025 through July 31, 2025 (in liquidation), the year ended December 31, 2024 (in liquidation), and the year ended December 31, 2023 (ongoing), the statements of accumulated plan benefits as of December 31, 2024 (in liquidation) and December 31, 2023 (ongoing), and the related statements of changes in accumulated plan benefits for the years ended December 31, 2024 (in liquidation) and December 31, 2023 (ongoing), and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of July 31, 2025, December 31, 2024 and December 31, 2023, and for the period January 1, 2025 through July 31, 2025 and for the years ended December 31, 2024 and December 31, 2023, stating that the certified investment information, as described in Note 3 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 Auditors' Responsibilities for the Audit of the Financial Statements section:

- the amounts and disclosures in the financial statements referred to above, 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 financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

Emphasis of Matter – Plan Termination and Adoption of Liquidation Basis

As discussed in Notes 1 and 2 to the financial statements, the Plan was amended effective July 31, 2024 to terminate the Plan, at which time Plan management determined liquidation was imminent. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting from the ongoing basis used in presenting the 2023 financial statements to the liquidation basis used in presenting the 2024 and 2025 financial statements. The liquidation of the Plan assets was finalized as of July 31, 2025. Our opinion is not modified with respect to this matter.

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.

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.

Auditors' 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 auditors' 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 Gerber Pension Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

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 schedule of assets (held at end of year) as of December 31, 2024, and supplemental schedules of reportable transactions for the period January 1, 2025 through July 31, 2025 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.

Plan Administrator
Gerber Pension Plan

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, is 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).

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

West Hartford, Connecticut
December 15, 2025

GERBER PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS AS OF
JULY 31, 2025 (IN LIQUIDATION), DECEMBER 31, 2024 (IN LIQUIDATION),
AND DECEMBER 31, 2023 (ONGOING)

	2025 <u>(In Liquidation)</u>	2024 <u>(In Liquidation)</u>	2023 <u>(Ongoing)</u>
ASSETS			
INVESTMENTS (at Fair Value)			
Money Market and Mutual Funds	\$ -	\$ 23,729	\$ 27,929,861
Common/Collective Trust Funds	-	61,551,587	32,850,928
U.S. Government Bonds	-	10,074,544	10,649,181
Equity Option Contracts	-	-	5,946,763
Total Investments, at Fair Value	<u>-</u>	<u>71,649,860</u>	<u>77,376,733</u>
RECEIVABLES			
Employer Contribution	-	1,230,000	21,488,000
Accrued Investment Income	-	102,583	220,397
Cash Collateral Receivable	-	-	152,900
Accrued Investment Income Expected to be Received in Liquidation	-	2,246,408	-
Total Receivables	<u>-</u>	<u>3,578,991</u>	<u>21,861,297</u>
CASH	<u>-</u>	<u>-</u>	<u>25</u>
Total Assets	-	75,228,851	99,238,055
LIABILITIES			
ACCOUNTS PAYABLE AND ACCRUED EXPENSES			
Cash Collateral Held in Trust	-	-	5,840,000
Investment Purchases Pending Settlement	-	98	102,872
Accrued Administrative Expenses	-	210,377	58,111
Miscellaneous Liabilities	-	-	51,695
Accrued Administrative Expenses Expected to be Incurred in Liquidation	-	343,204	-
Total Liabilities	<u>-</u>	<u>553,679</u>	<u>6,052,678</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ -</u>	<u>\$ 74,675,172</u>	<u>\$ 93,185,377</u>

See accompanying Notes to Financial Statements.

GERBER PENSION PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE PERIOD JANUARY 1, 2025 THROUGH JULY 31, 2025 (IN LIQUIDATION), AND THE YEARS ENDED DECEMBER 31, 2024 (IN LIQUIDATION), AND DECEMBER 31, 2023 (ONGOING)

	2025 (In Liquidation)	2024 (In Liquidation)	2023 (Ongoing)
ADDITIONS:			
INVESTMENT INCOME			
Interest and Dividend Income	\$ -	\$ 3,634,913	\$ 2,233,366
Net Appreciation (Depreciation) in Fair Value of Investments	-	(2,416,065)	9,884,145
Net Investment Income	-	1,218,848	12,117,511
EMPLOYER CONTRIBUTIONS	-	2,105,000	22,211,000
Total Additions	-	3,323,848	34,328,511
DEDUCTIONS:			
BENEFITS PAID TO PARTICIPANTS	2,273,172	22,418,769	6,200,438
ANNUITY PURCHASE	72,402,000	-	-
ADMINISTRATIVE EXPENSES	-	1,318,489	1,590,049
Total Deductions	74,675,172	23,737,258	7,790,487
NET INCREASE (DECREASE) PRIOR TO ADJUSTMENT TO LIQUIDATION BASIS	(74,675,172)	(20,413,410)	26,538,024
ADJUSTMENT TO LIQUIDATION BASIS	-	1,903,205	-
NET INCREASE (DECREASE)	(74,675,172)	(18,510,205)	26,538,024
NET ASSETS AVAILABLE FOR BENEFITS:			
Beginning of Year	74,675,172	93,185,377	66,647,353
End of Year	\$ -	\$ 74,675,172	\$ 93,185,377

See accompanying Notes to Financial Statements.

GERBER PENSION PLAN
STATEMENTS OF ACCUMULATED PLAN BENEFITS AS OF
DECEMBER 31, 2024 (IN LIQUIDATION) AND DECEMBER 31, 2023 (ONGOING)

	<u>2024</u>	<u>2023</u>
	(In Liquidation)	(Ongoing)
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS		
Vested Benefits:		
Participants Currently Receiving Payments	\$ 64,751,995	\$64,753,499
Other Participants	<u>9,591,034</u>	<u>34,620,783</u>
Total Vested Benefits	74,343,029	99,374,282
 Nonvested Benefits	 <u>-</u>	 <u>-</u>
 Total Actuarial Present Value of Accumulated Plan Benefits	 <u>\$ 74,343,029</u>	 <u>\$99,374,282</u>

See accompanying Notes to Financial Statements.

GERBER PENSION PLAN
STATEMENTS OF CHANGES IN ACCUMULATED PLAN BENEFITS FOR THE
YEARS ENDED DECEMBER 31, 2024 (IN LIQUIDATION) AND DECEMBER 31, 2023 (ONGOING)

	<u>2024</u> <u>(In Liquidation)</u>	<u>2023</u> <u>(Ongoing)</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS - BEGINNING OF YEAR	\$ 99,374,282	\$ 96,102,408
INCREASE (DECREASE) DURING THE YEAR ATTRIBUTABLE TO:		
Actuarial (Gains) / Losses	(3,010,223)	(744,204)
Benefits Paid	(22,418,769)	(5,706,689)
Interest	4,506,597	4,897,492
Change in Actuarial Assumptions	<u>(4,108,858)</u>	<u>4,825,275</u>
Net Increase (Decrease)	<u>(25,031,253)</u>	<u>3,271,874</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS - END OF YEAR	<u>\$ 74,343,029</u>	<u>\$ 99,374,282</u>

See accompanying Notes to Financial Statements.

GERBER PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
AS OF JULY 31, 2025, FOR THE PERIOD JANUARY 1, 2025 THROUGH
JULY 31, 2025 AND AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 1 DESCRIPTION OF THE PLAN

The following brief description of the Gerber Pension Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan is a defined benefit plan sponsored by AIPCF VI LG Funding LP (the Company). Prior to June 2021, the Plan's sponsor was Gerber Scientific LLC, which was sold to Lectra S.A., a French public company. The Plan was not included in the acquisition. In connection with the acquisition, all active participants became terminated participants for purposes of the Plan. The Plan's investments are held in a trust fund administered by The Northern Trust Company (Northern Trust). Fiducient Advisors and Agilis serve as investment advisors to the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Plan Termination

In May 2024, the Board of Directors of the Company passed a resolution to terminate the Plan effective July 31, 2024 and the Plan was amended accordingly to allow for the termination. In connection with the amendment to terminate the Plan, a lump sum window offering was added to allow all participants and beneficiaries who were not in-pay status as of October 1, 2024 the opportunity to take the present value of their accrued benefit in a lump sum. In total, 376 participants and beneficiaries elected the lump sum option resulting in approximately \$16,040,000 of payments made in 2024, which are included with benefits paid to participants on the statement of changes in net assets for benefits in liquidation for the year ended December 31, 2024.

In March 2025, the Company entered into a commitment agreement with Fidelity & Guaranty Life Insurance Company (FGLIC) and Fidelity & Guarantee Life Insurance Company of New York (FGLICNY) to purchase annuity contracts to settle all remaining benefit obligations as of May 1, 2025 for the remaining participants in the Plan. On March 12, 2025, the Plan made a premium payment to FGLIC and FGLICNY totaling \$72,402,000 in accordance with the terms of the commitment agreement. The final executed group annuity contracts are still pending. Plan management continued to finalize administrative aspects related to the Plan termination and, as of July 31, 2025, all obligations have been settled and all assets of the Plan have been liquidated.

Eligibility

All United States-based employees hired prior to May 1, 2004, other than leased employees, were eligible to participate in the Plan. As of May 1, 2004, the Plan was closed to new entrants; however, current active participants continued to accrue benefits under the Plan agreement. The Company froze the Plan effective April 30, 2009, with the effect that no additional benefits shall be earned under the Plan on or after May 1, 2009.

GERBER PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
AS OF JULY 31, 2025, FOR THE PERIOD JANUARY 1, 2025 THROUGH
JULY 31, 2025 AND AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 1 DESCRIPTION OF THE PLAN (CONTINUED)

Pension Benefits

Under the terms of the agreement with the Company, participants in the Plan were eligible for monthly benefits upon reaching retirement age or upon qualifying for early retirement benefits. The amount of benefit was based upon the participant's years of service, compensation received while participating in the Plan, and estimated Social Security benefit, subject to a minimum retirement benefit. Early retirement benefits could be reduced if certain age and service requirements were not met.

Plan benefits accrued prior to May 1, 2004 were based on an employee's months of service and average annual compensation during the employee's five consecutive highest paid years in the last 10 calendar years of service. Effective May 1, 2004, Plan benefits were based on an employee's months of service and average annual compensation during the employee's last 10 calendar years of service, but not less than the benefit accrued as of April 30, 2004 and not greater than benefits accrued as of May 1, 2009.

Under the Plan's current benefit formula, a participant was to receive an annual retirement benefit of 1.5% of the average annual compensation earned in the last 10 consecutive years of service multiplied by the number of years of credited service, less an offset of 1.67% of the estimated Social Security benefit multiplied by the number of years of credited service. There was a minimum annual retirement benefit of \$156 for each year of credited service.

The normal form of benefit payment for married participants is an actuarially equivalent joint and survivor benefit, with 50% of the benefit being continued to the spouse after the participant's death. A participant may choose among a variety of benefit payment options including a lump sum or annuity. The lump-sum payment option is available only to participants with vested balances less than \$15,000. Upon death of a participant, their spouse is entitled to a 50% survivor benefit payable starting at the participant's earliest retirement date. If a participant dies after retirement, their beneficiary may be entitled to further benefits depending on the form of annuity elected by the participant.

Death Benefits

The Plan provides a pre-retirement survivor death benefit in the event of the death of a vested participant who is married and has not reached his or her annuity starting date.

Vesting

A vesting year is a Plan year (a year ending on December 31) in which a participant completes 1,000 hours of service. A participant's accrued benefit is 100% vested after completing five years of such service and is 0% vested prior thereto. As of May 2009, all participants were fully vested.

GERBER PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
AS OF JULY 31, 2025, FOR THE PERIOD JANUARY 1, 2025 THROUGH
JULY 31, 2025 AND AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

As discussed in Note 1, the Plan Sponsor elected to terminate the Plan effective July 31, 2024, at which time a plan of liquidation was put in place and management determined that liquidation was imminent. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting from the ongoing basis used in presenting the 2023 financial statements to the liquidation basis used in presenting the 2024 and 2025 financial statements. Under the liquidation basis of accounting, assets are recorded at their net realizable values and liabilities are stated at their estimated settlement amounts. The liquidation of the Plan assets was finalized as of July 31, 2025.

Use of 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 the reported amounts of Plan assets and the actuarial present value of accumulated Plan benefits at the date of the financial statements and changes therein during the reporting period. Accordingly, actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on the 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.

Payment of Benefits

Benefits to participants are recorded when paid. .

Risks and Uncertainties

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

Plan contributions are made, and the actuarial present value of accumulated Plan benefits reported are 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.

GERBER PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
AS OF JULY 31, 2025, FOR THE PERIOD JANUARY 1, 2025 THROUGH
JULY 31, 2025 AND AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent Events

Subsequent events were evaluated through December 15, 2025, the date the financial statements were available to be issued.

NOTE 3 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated Plan benefits are future benefit payments, including lump-sum distributions, which are attributable to the service which participants have rendered under the Plan's provisions. Accumulated Plan benefits include benefits expected to be paid to: a) retired or terminated participants or their beneficiaries, b) beneficiaries of participants who have died, and c) present participants or their beneficiaries. Benefits payable under all circumstances, including retirement, death, or termination of employment, are included to the extent they are deemed attributable to service rendered through the valuation date. The computations of the actuarial present value of Plan benefits were made as of January 1, 2025 and 2024. Had the valuations been performed as of December 31, 2024 and 2023, there would be no material differences.

The actuarial present value of accumulated Plan benefits is determined annually by consulting actuaries. This amount 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, withdrawal or retirement) between the valuation date and the expected date of payment.

The decision to terminate the Plan was not made until 2024, and therefore, the assumptions used to determine the present value of accumulated plan benefits as of December 31, 2023 do not factor in any adjustments as a result of the Company's decision to subsequently terminate the Plan. The present value of accumulated plan benefits as of December 31, 2024 is prepared on the liquidation basis based on the decision to terminate the Plan. The significant actuarial assumptions used in the valuations as of December 31, 2024 and 2023 were as follows:

- a) Costs computed in accordance with Unit Credit Actuarial Cost Method for both 2024 and 2023.
- b) Discount rate of 5.37% for 2024 and 5.25% for 2023. For 2024, the discount rate used was a settlement rate based on the FTSE Pension Discount Curve. For 2023, the discount rate used was based on expected return on investments.
- c) Assumed mortality rates based upon the Pri-2012 Total Dataset with Scale MP-2021 for both 2024 and 2023.
- d) Age 65 as the assumed benefit commencement date for not-yet-inpayment participants for both 2024 and 2023.

GERBER PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
AS OF JULY 31, 2025, FOR THE PERIOD JANUARY 1, 2025 THROUGH
JULY 31, 2025 AND AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 3 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (CONTINUED)

Total pension benefits paid per the 2023 statement of changes in net assets totaling \$6,300,807 differs from the amounts presented on the statement of changes in accumulated plan benefits totaling \$6,200,438 by \$493,749 which represents an advanced payment made in December 2022 to fund January 2023 benefit payments.

The Company froze the Plan effective April 30, 2009, with the effect that no additional benefits shall be earned under the Plan on or after May 1, 2009. Therefore, no compensation, months of service, or credited service earned on or after May 1, 2009 shall be taken into account in determining a participant's accrued benefit under the Plan.

NOTE 4 CERTIFICATION BY THE INVESTMENT TRUSTEE

Information presented in the accompanying statements and schedules as of July 31, 2025, December 31, 2024, and December 31, 2023, and for the period January 1, 2025 through July 31, 2025, the year ended December 31, 2024, and the year ended December 31, 2023 for investments, cash, and investment income was derived from information certified to be complete and accurate by The Northern Trust Company, the trustee of the Plan, as permitted by the election made by the Plan administrator under 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

NOTE 5 FAIR VALUE MEASUREMENTS

Accounting principles generally accepted in the United States of America establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

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

Level 2 – Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

GERBER PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
AS OF JULY 31, 2025, FOR THE PERIOD JANUARY 1, 2025 THROUGH
JULY 31, 2025 AND AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 5 FAIR VALUE MEASUREMENTS (CONTINUED)

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

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

The following is a description of the valuation methodologies used for assets measured at fair value.

Money Market and Mutual Funds – Money market and mutual funds are valued at the quoted price of shares held by the Plan at year-end.

Common/Collective Trust Funds – Common/collective trust funds are comprised of shares or units in commingled funds that are not priced on an exchange. The fund administrator values the funds using the net asset value (NAV) per fund share, derived from the value of the underlying assets. The underlying assets in these funds are publicly traded on exchanges. Common/Collective Trust Funds are deemed to have a readily determinable fair value.

U.S. Government Bonds – U.S. Government bonds are valued based on yields currently available for comparable securities.

Equity Option Contracts – Equity option contracts consist of call options and put options which are valued using the Black-Scholes model based on the information provided by the investment managers to receive from or pay to the counterparty the amount equal to the daily fluctuations in the contracts.

There have been no changes in the methodologies used at July 31, 2025, December 31, 2024 or December 31, 2023.

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.

GERBER PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
AS OF JULY 31, 2025, FOR THE PERIOD JANUARY 1, 2025 THROUGH
JULY 31, 2025 AND AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 5 FAIR VALUE MEASUREMENTS (CONTINUED)

Due to the termination and liquidation of the Plan during 2025, the Plan did not hold any assets at fair value as of July 31, 2025. The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 and 2023:

	December 31, 2024			
	Level 1	Level 2	Level 3	Total
Money Market and Mutual Funds	\$ 23,729	\$ -	\$ -	\$ 23,729
Common/Collective Trust Funds	-	61,551,587	-	61,551,587
U.S. Government Bonds	-	10,074,544	-	10,074,544
Total Investments at Fair Value	<u>\$ 23,729</u>	<u>\$ 71,626,131</u>	<u>\$ -</u>	<u>\$ 71,649,860</u>

	December 31, 2023			
	Level 1	Level 2	Level 3	Total
Money Market and Mutual Funds	\$ 27,929,861	\$ -	\$ -	\$ 27,929,861
Common/Collective Trust Funds	-	32,850,928	-	32,850,928
U.S. Government Bonds	-	10,649,181	-	10,649,181
Equity Option Contracts (assets)	-	9,811,374	-	9,811,374
Equity Option Contracts (liabilities)	-	(3,864,611)	-	(3,864,611)
Total Investments at Fair Value	<u>\$ 27,929,861</u>	<u>\$ 49,446,872</u>	<u>\$ -</u>	<u>\$ 77,376,733</u>

There were no transfers between levels of investments during the years ended December 31, 2024 and 2023.

NOTE 6 DERIVATIVE INSTRUMENTS

The Plan used derivatives for hedging purposes. The types of derivatives used included equity put and call option contracts which were principally used for risk control by hedging a portion of the Plan's investment portfolio against the MSCI World Index.

When engaging in derivative instruments, there is exposure to credit loss in the event of nonperformance by the counterparties to these transactions. In connection with these activities, the Plan entered into master netting arrangements and collateral agreements with such counterparties. These agreements provided the Plan with the right in the event of default by the counterparty to net a counterparty's rights and obligations under the agreement and to liquidate and setoff collateral against any net amounts owed by the counterparty.

The Plan did not hold any derivative instruments as of July 31, 2025 or December 31, 2024. As of December 31, 2023, the net fair value of all derivative instruments held by the Plan totaled \$5,946,763 which was collateralized by net cash held by the trust totaling \$5,840,000, leaving exposure to the Plan of \$106,763. The Plan did not anticipate nonperformance by the counterparty to these contracts, and no material loss were incurred from any such nonperformance.

GERBER PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
AS OF JULY 31, 2025, FOR THE PERIOD JANUARY 1, 2025 THROUGH
JULY 31, 2025 AND AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 6 DERIVATIVE INSTRUMENTS (CONTINUED)

There was no unrealized appreciation related to derivative instruments for the period January 1, 2025 through July 31, 2025 or for the year ended December 31, 2024. The amount of the unrealized appreciation recognized on the statement of changes in net assets available for benefits related to derivative instruments totaled \$1,946,715 for the year ended December 31, 2023.

NOTE 7 FUNDING POLICY

The Company makes annual contributions to the Plan, if required, to fund on a current basis the Plan's current service costs and to fund over a period of years the estimated accrued benefit cost arising from plan amendments and from qualifying service prior to establishment of the Plan. The minimum funding requirements of ERISA have been met by the Company for the 2025, 2024 and 2023 plan years.

NOTE 8 INCOME TAX STATUS

The Plan obtained its latest determination letter on August 7, 2014, in which the Internal Revenue Service (IRS) stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC. The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

Therefore, the Plan administrator believes the Plan was qualified and the related trust was tax exempt as of the financial statement date.

In connection with the decision to terminate the Plan effective July 31, 2024 as discussed in Note 1, the Company filed an application for a favorable determination letter with the IRS as it relates to the termination. As of the report date, receipt of the favorable determination letter is still pending.

NOTE 9 ADMINISTRATIVE EXPENSES AND RELATED PARTY TRANSACTIONS

Certain Plan assets are held in Northern Trust funds. Northern Trust is the trustee for the Plan, and as such, these qualify as party in interest transactions. All qualified plan expenses were paid by the Plan and include investment management, financial advisor, Pension Benefit Guaranty Corporation (PBGC) premiums, professional and administrative fees. The Company incurs all other costs of the Plan. Investment management, financial advisor, PBGC premiums, professional and administrative fees totaled \$1,318,490 and \$1,590,049 for the years ended December 31, 2024 and 2023, respectively. The Plan also incurred \$343,204 of administrative expenses for the period January 1, 2025 through July 31, 2025 that was recorded as a liquidation basis adjustment during the year ended December 31, 2024.

GERBER PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
AS OF JULY 31, 2025, FOR THE PERIOD JANUARY 1, 2025 THROUGH
JULY 31, 2025 AND AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 10 RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H of Form 5500 as of July 31, 2025, December 31, 2024 and December 31, 2023:

	July 31, 2025	December 31, 2024	December 31, 2023
Net Assets Available for Benefits per Financial Statements	\$ -	\$ 74,675,172	\$ 93,185,377
Adjustment to Liquidation Basis	-	(1,903,204)	-
Net Assets Available for Benefits per Form 5500	<u>\$ -</u>	<u>\$ 72,771,968</u>	<u>\$ 93,185,377</u>

The following is a reconciliation of the increase in net assets available for benefits per the financial statements to Schedule H of Form 5500 for the period January 1, 2025 through July 31, 2025, the year ended December 31, 2024, and the year ended December 31, 2023:

	July 31, 2025	December 31, 2024	December 31, 2023
Net Increase in Net Assets Available for Benefits per Financial Statements	\$(74,675,172)	\$(20,413,410)	\$ 26,538,024
Adjustment to Liquidation Basis	1,903,204	(1,903,204)	-
Advanced Payment to Fund Future Benefits	-	-	493,749
Net Income per Form 5500	<u>\$(72,771,968)</u>	<u>\$(22,316,614)</u>	<u>\$ 27,031,773</u>

GERBER PENSION PLAN
E.I.N. 86-1917242 PLAN NO. 001
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2024

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investments Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
	Mutual Funds			
	Blackrock Fds V Strategic Income Opp. Portfolio	Mutual Fund	\$ 24,431	\$ 23,729
	Total Mutual Funds		<u>24,431</u>	<u>23,729</u>
	Common/Collective Trust Funds			
	L&G Long Liability Corporate CIT Fund	Common/Collective Trust Fund	20,535,554	20,036,736
	L&G Liability Corporate CIT Fund	Common/Collective Trust Fund	39,500,769	39,702,537
*	NT Collective Govt Short Term Investment Fund	Common/Collective Trust Fund	1,812,314	1,812,314
	Total Common/Collective Trust Funds		<u>61,848,637</u>	<u>61,551,587</u>
	U.S. Government Bonds			
	United States Treasury Bond, due 5/15/42 at 3.25%	U.S. Government Bond	5,863,103	4,817,380
	United States Treasury Bond, due 8/15/32 at 3.25%	U.S. Government Bond	5,908,109	5,257,164
	Total U.S. Government Bonds		<u>11,771,212</u>	<u>10,074,544</u>
		Total	<u>\$ 73,644,280</u>	<u>\$ 71,649,860</u>

* Indicates party-in-interest

GERBER PENSION PLAN
E.I.N. 86-1917242 PLAN NO. 001
SCHEDULE H, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE PERIOD JANUARY 1, 2025 THROUGH JULY 31, 2025

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Identity of Party Involved	Description of Asset (Including Interest Rate and Maturity in Case of Loan)	Purchase Price	Selling Price	Number of Transactions	Lease Rental	Expenses Incurred With Transaction	Cost	Current Value	Net Gain (Loss)
<i>Category (i) - Single Transactions in Excess of 5%</i>									
U.S. Treasury Bond	U.S. Government Securities	\$ -	\$ 4,978,660	1	\$ -	\$ -	\$ 5,863,103	4,978,660	\$ (884,443)
U.S. Treasury NTS	U.S. Government Securities	-	5,382,647	1	-	-	5,908,109	5,382,647	(525,462)
CF CF L&G Long Liability Corporate CIT Fund	Common/Collective Trust Fund	-	10,368,000	1	-	-	10,230,175	10,368,000	137,825
CF CF L&G Long Liability Corporate CIT Fund	Common/Collective Trust Fund	-	10,244,269	1	-	-	10,154,962	10,244,269	89,307
CF L&G Liability Corporate CIT Fund	Common/Collective Trust Fund	-	20,456,000	1	-	-	19,762,931	20,456,000	693,069
CF L&G Liability Corporate CIT Fund	Common/Collective Trust Fund	-	20,356,517	1	-	-	19,737,838	20,356,517	618,679
* NT Collective Gov't Short Term Investment Fund	Common/Collective Trust Fund	30,824,000	-	1	-	-	30,824,000	30,824,000	-
* NT Collective Gov't Short Term Investment Fund	Common/Collective Trust Fund	10,428,819	-	1	-	-	10,428,819	10,428,819	-
* NT Collective Gov't Short Term Investment Fund	Common/Collective Trust Fund	35,054,091	-	1	-	-	35,054,091	35,054,091	-
* NT Collective Gov't Short Term Investment Fund	Common/Collective Trust Fund	30,607,929	-	1	-	-	30,607,929	30,607,929	-
* NT Collective Gov't Short Term Investment Fund	Common/Collective Trust Fund	-	30,600,786	1	-	-	30,600,786	30,600,786	-
* NT Collective Gov't Short Term Investment Fund	Common/Collective Trust Fund	-	72,402,000	1	-	-	72,402,000	72,402,000	-
				1	-	-			-
<i>Category (iii) - Series of Transactions in Excess of 5%</i>									
CF CF L&G Long Liability Corporate CIT Fund	Common/Collective Trust Fund	\$ -	\$ 20,762,269	3	-	-	20,535,554	20,762,269	226,715
CF L&G Liability Corporate CIT Fund	Common/Collective Trust Fund	-	40,812,517	2	-	-	39,500,769	40,812,517	1,311,748
* NT Collective Gov't Short Term Investment Fund	Common/Collective Trust Fund	105,426,367	-	45	-	-	105,426,367	105,426,367	-
* NT Collective Gov't Short Term Investment Fund	Common/Collective Trust Fund	-	107,238,681	37	-	-	107,238,681	107,238,681	-

* Indicates party-in-interest

GERBER PENSION PLAN
E.I.N. 86-1917242 PLAN NO. 001
SCHEDULE H, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2024

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Identity of Party Involved	Description of Asset (Including Interest Rate and Maturity in Case of Loan)	Purchase Price	Selling Price	Number of Transactions	Lease Rental	Expenses Incurred With Transaction	Cost	Current Value	Net Gain (Loss)
<i>Category (i) - Single Transactions in Excess of 5%</i>									
	CF CF L&G Long Liability Corporate CIT Fund	\$ 15,951,040	\$ -	1	\$ -	\$ -	\$ 15,951,040	15,951,040	\$ -
	CF CF L&G Long Liability Corporate CIT Fund	-	4,600,000	1	-	-	4,321,265	4,600,000	278,735
	CF L&G Liability Corporate CIT Fund	25,000,000	-	1	-	-	25,000,000	25,000,000	-
	CF L&G Liability Corporate CIT Fund	4,600,000	-	1	-	-	4,600,000	4,600,000	-
	CF L&G Liability Corporate CIT Fund	10,000,000	-	1	-	-	10,000,000	10,000,000	-
	CF L&G Liability Treasury 3X CIT Fund	-	9,636,628	1	-	-	10,794,229	9,636,628	(1,157,601)
	CF L&G Long Liability Treasury CIT Fund	-	3,597,348	1	-	-	4,044,444	3,597,348	(447,096)
*	NT Collective Gov't Short Term Investment Fund	11,066,577	-	1	-	-	11,066,577	11,066,577	-
*	NT Collective Gov't Short Term Investment Fund	26,901,538	-	1	-	-	26,901,538	26,901,538	-
*	NT Collective Gov't Short Term Investment Fund	21,356,514	-	1	-	-	21,356,514	21,356,514	-
*	NT Collective Gov't Short Term Investment Fund	7,106,286	-	1	-	-	7,106,286	7,106,286	-
*	NT Collective Gov't Short Term Investment Fund	27,000,000	-	1	-	-	27,000,000	27,000,000	-
*	NT Collective Gov't Short Term Investment Fund	8,000,000	-	1	-	-	8,000,000	8,000,000	-
*	NT Collective Gov't Short Term Investment Fund	-	7,950,000	1	-	-	7,950,000	7,950,000	-
*	NT Collective Gov't Short Term Investment Fund	-	7,140,000	1	-	-	7,140,000	7,140,000	-
*	NT Collective Gov't Short Term Investment Fund	-	26,935,000	1	-	-	26,935,000	26,935,000	-
*	NT Collective Gov't Short Term Investment Fund	-	27,000,000	1	-	-	27,000,000	27,000,000	-
*	NT Collective Gov't Short Term Investment Fund	-	8,000,000	1	-	-	8,000,000	8,000,000	-
*	NT Collective Gov't Short Term Investment Fund	-	8,000,000	1	-	-	8,000,000	8,000,000	-
*	NT Collective Gov't Short Term Investment Fund	-	14,963,220	1	-	-	14,963,220	14,963,220	-
	MFO Aristotle FED SER TR Floating Rate Income Mutual Fund	-	4,106,684	1	-	-	4,018,295	4,106,684	88,389
	MFO Bairds FDS Income Aggregate Bond Fund	-	7,893,427	1	-	-	8,099,688	7,893,427	(206,261)
	MFO BlackRock Funds V Strategic Income Opp.	-	5,669,604	1	-	-	5,940,230	5,669,604	(270,626)
	MFO Harbor Fund Core Bond Fund Retirement CL	7,950,000	-	1	-	-	7,950,000	7,950,000	-
	MFO Harbor Fund Core Bond Fund Retirement CL	-	7,871,094	1	-	-	7,907,090	7,871,094	(35,996)
	MFO Metropolitan West Funds Total Return Bond Fd.	-	5,908,368	1	-	-	6,206,975	5,908,368	(298,607)
	Purchased Call IXO - 8/12/25 - MSCI World Index	-	7,104,608	1	-	-	7,999,825	7,104,608	(895,217)
<i>Category (iii) - Series of Transactions in Excess of 5%</i>									
	CF CF L&G Long Liability Corporate CIT Fund	15,951,040	-	1	-	-	15,951,040	15,951,040	-
	CF CF L&G Long Liability Corporate CIT Fund	-	7,493,245	5	-	-	7,242,253	7,493,245	250,992
	CF L&G Liability Corporate CIT Fund	39,600,000	-	3	-	-	39,600,000	39,600,000	-
	CF L&G Liability Corporate CIT Fund	-	100,311	6	-	-	99,231	100,311	1,080
	CF L&G Liability Treasury 3X CIT Fund	1,100,000	-	1	-	-	1,100,000	1,100,000	-
	CF L&G Liability Treasury 3X CIT Fund	-	9,639,112	2	-	-	10,797,163	9,639,112	(1,158,051)
	CF L&G Long Liability Treasury CIT Fund	-	3,897,348	2	-	-	4,392,943	3,897,348	(495,595)
*	NT Collective Gov't Short Term Investment Fund	106,581,768	-	93	-	-	106,581,768	106,581,768	-
*	NT Collective Gov't Short Term Investment Fund	-	112,267,581	60	-	-	112,267,581	112,267,581	-

GERBER PENSION PLAN
E.I.N. 86-1917242 PLAN NO. 001
SCHEDULE H, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2024

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Identity of Party Involved	Description of Asset (Including Interest Rate and Maturity in Case of Loan)	Purchase Price	Selling Price	Number of Transactions	Lease Rental	Expenses Incurred With Transaction	Cost	Current Value	Net Gain (Loss)
MFO Aristotle FED SER TR Floating Rate Income	Mutual Fund	51,276	-	2	-	-	51,276	51,276	-
MFO Aristotle FED SER TR Floating Rate Income	Mutual Fund	-	6,961,684	4	-	-	6,819,864	6,961,684	141,820
MFO Bairds FDS Income Aggregate Bond Fund	Mutual Fund	2,068,240	-	3	-	-	2,068,240	2,068,240	-
MFO Bairds FDS Income Aggregate Bond Fund I	Mutual Fund	-	8,097,427	3	-	-	8,308,357	8,097,427	(210,930)
MFO BlackRock Funds V Strategic Income Opp.	Mutual Fund	44,931	-	12	-	-	44,931	44,931	-
MFO BlackRock Funds V Strategic Income Opp.	Mutual Fund	-	5,819,604	3	-	-	6,097,330	5,819,604	(277,726)
MFO Harbor Fund Core Bond Fund Retirement	Mutual Fund	7,696,596	-	2	-	-	7,696,596	7,696,596	-
MFO Harbor Fund Core Bond Fund Retirement	Mutual Fund	-	7,934,094	2	-	-	7,969,596	7,934,094	(35,502)
MFO Metropolitan West Funds Total Return Bond Fd.	Mutual Fund	-	6,069,368	2	-	-	6,375,514	6,069,368	(306,146)

* Indicates party-in-interest



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See CLAGlobal.com/disclaimer. Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

GERBER PENSION PLAN
E.I.N. 86-1917242 PLAN NO. 001
SCHEDULE H, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE PERIOD JANUARY 1, 2025 THROUGH JULY 31, 2025

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Identity of Party Involved	Description of Asset (Including Interest Rate and Maturity in Case of Loan)	Purchase Price	Selling Price	Number of Transactions	Lease Rental	Expenses Incurred With Transaction	Current Value	Net Gain (Loss)	
		Cost							
<i>Category (i) - Single Transactions in Excess of 5%</i>									
U.S. Treasury Bond	U.S. Government Securities	\$ -	\$ 4,978,660	1	\$ -	\$ -	\$ 5,863,103	4,978,660	\$ (884,443)
U.S. Treasury NTS	U.S. Government Securities	-	5,382,647	1	-	-	5,908,109	5,382,647	(525,462)
CF CF L&G Long Liability Corporate CIT Fund	Common/Collective Trust Fund	-	10,368,000	1	-	-	10,230,175	10,368,000	137,825
CF CF L&G Long Liability Corporate CIT Fund	Common/Collective Trust Fund	-	10,244,269	1	-	-	10,154,962	10,244,269	89,307
CF L&G Liability Corporate CIT Fund	Common/Collective Trust Fund	-	20,456,000	1	-	-	19,762,931	20,456,000	693,069
CF L&G Liability Corporate CIT Fund	Common/Collective Trust Fund	-	20,356,517	1	-	-	19,737,838	20,356,517	618,679
* NT Collective Gov't Short Term Investment Fund	Common/Collective Trust Fund	30,824,000	-	1	-	-	30,824,000	30,824,000	-
* NT Collective Gov't Short Term Investment Fund	Common/Collective Trust Fund	10,428,819	-	1	-	-	10,428,819	10,428,819	-
* NT Collective Gov't Short Term Investment Fund	Common/Collective Trust Fund	35,054,091	-	1	-	-	35,054,091	35,054,091	-
* NT Collective Gov't Short Term Investment Fund	Common/Collective Trust Fund	30,607,929	-	1	-	-	30,607,929	30,607,929	-
* NT Collective Gov't Short Term Investment Fund	Common/Collective Trust Fund	-	30,600,786	1	-	-	30,600,786	30,600,786	-
* NT Collective Gov't Short Term Investment Fund	Common/Collective Trust Fund	-	72,402,000	1	-	-	72,402,000	72,402,000	-
				1	-	-			-
<i>Category (iii) - Series of Transactions in Excess of 5%</i>									
CF CF L&G Long Liability Corporate CIT Fund	Common/Collective Trust Fund	\$ -	\$ 20,762,269	3	-	-	20,535,554	20,762,269	226,715
CF L&G Liability Corporate CIT Fund	Common/Collective Trust Fund	-	40,812,517	2	-	-	39,500,769	40,812,517	1,311,748
* NT Collective Gov't Short Term Investment Fund	Common/Collective Trust Fund	105,426,367	-	45	-	-	105,426,367	105,426,367	-
* NT Collective Gov't Short Term Investment Fund	Common/Collective Trust Fund	-	107,238,681	37	-	-	107,238,681	107,238,681	-

* Indicates party-in-interest

GERBER PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS AS OF
JULY 31, 2025 (IN LIQUIDATION), DECEMBER 31, 2024 (IN LIQUIDATION),
AND DECEMBER 31, 2023 (ONGOING)

	2025 <u>(In Liquidation)</u>	2024 <u>(In Liquidation)</u>	2023 <u>(Ongoing)</u>
ASSETS			
INVESTMENTS (at Fair Value)			
Money Market and Mutual Funds	\$ -	\$ 23,729	\$ 27,929,861
Common/Collective Trust Funds	-	61,551,587	32,850,928
U.S. Government Bonds	-	10,074,544	10,649,181
Equity Option Contracts	-	-	5,946,763
Total Investments, at Fair Value	<u>-</u>	<u>71,649,860</u>	<u>77,376,733</u>
RECEIVABLES			
Employer Contribution	-	1,230,000	21,488,000
Accrued Investment Income	-	102,583	220,397
Cash Collateral Receivable	-	-	152,900
Accrued Investment Income Expected to be Received in Liquidation	-	2,246,408	-
Total Receivables	<u>-</u>	<u>3,578,991</u>	<u>21,861,297</u>
CASH	<u>-</u>	<u>-</u>	<u>25</u>
Total Assets	-	75,228,851	99,238,055
LIABILITIES			
ACCOUNTS PAYABLE AND ACCRUED EXPENSES			
Cash Collateral Held in Trust	-	-	5,840,000
Investment Purchases Pending Settlement	-	98	102,872
Accrued Administrative Expenses	-	210,377	58,111
Miscellaneous Liabilities	-	-	51,695
Accrued Administrative Expenses Expected to be Incurred in Liquidation	-	343,204	-
Total Liabilities	<u>-</u>	<u>553,679</u>	<u>6,052,678</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ -</u>	<u>\$ 74,675,172</u>	<u>\$ 93,185,377</u>

See accompanying Notes to Financial Statements.

GERBER PENSION PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE PERIOD JANUARY 1, 2025 THROUGH JULY 31, 2025 (IN LIQUIDATION), AND THE YEARS ENDED DECEMBER 31, 2024 (IN LIQUIDATION), AND DECEMBER 31, 2023 (ONGOING)

	2025 <u>(In Liquidation)</u>	2024 <u>(In Liquidation)</u>	2023 <u>(Ongoing)</u>
ADDITIONS:			
INVESTMENT INCOME			
Interest and Dividend Income	\$ -	\$ 3,634,913	\$ 2,233,366
Net Appreciation (Depreciation) in Fair Value of Investments	-	<u>(2,416,065)</u>	<u>9,884,145</u>
Net Investment Income	-	1,218,848	12,117,511
EMPLOYER CONTRIBUTIONS	-	<u>2,105,000</u>	<u>22,211,000</u>
Total Additions	-	3,323,848	34,328,511
DEDUCTIONS:			
BENEFITS PAID TO PARTICIPANTS	2,273,172	22,418,769	6,200,438
ANNUITY PURCHASE	72,402,000	-	-
ADMINISTRATIVE EXPENSES	-	<u>1,318,489</u>	<u>1,590,049</u>
Total Deductions	<u>74,675,172</u>	<u>23,737,258</u>	<u>7,790,487</u>
NET INCREASE (DECREASE) PRIOR TO ADJUSTMENT TO LIQUIDATION BASIS	(74,675,172)	(20,413,410)	26,538,024
ADJUSTMENT TO LIQUIDATION BASIS	-	<u>1,903,205</u>	-
NET INCREASE (DECREASE)	(74,675,172)	(18,510,205)	26,538,024
NET ASSETS AVAILABLE FOR BENEFITS:			
Beginning of Year	<u>74,675,172</u>	<u>93,185,377</u>	<u>66,647,353</u>
End of Year	<u>\$ -</u>	<u>\$ 74,675,172</u>	<u>\$ 93,185,377</u>

See accompanying Notes to Financial Statements.

GERBER PENSION PLAN
STATEMENTS OF ACCUMULATED PLAN BENEFITS AS OF
DECEMBER 31, 2024 (IN LIQUIDATION) AND DECEMBER 31, 2023 (ONGOING)

	<u>2024</u> <u>(In Liquidation)</u>	<u>2023</u> <u>(Ongoing)</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS		
Vested Benefits:		
Participants Currently Receiving Payments	\$ 64,751,995	\$64,753,499
Other Participants	<u>9,591,034</u>	<u>34,620,783</u>
Total Vested Benefits	<u>74,343,029</u>	<u>99,374,282</u>
Nonvested Benefits	<u>-</u>	<u>-</u>
Total Actuarial Present Value of Accumulated Plan Benefits	<u>\$ 74,343,029</u>	<u>\$99,374,282</u>

See accompanying Notes to Financial Statements.

GERBER PENSION PLAN
STATEMENTS OF CHANGES IN ACCUMULATED PLAN BENEFITS FOR THE
YEARS ENDED DECEMBER 31, 2024 (IN LIQUIDATION) AND DECEMBER 31, 2023 (ONGOING)

	<u>2024</u> <u>(In Liquidation)</u>	<u>2023</u> <u>(Ongoing)</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS - BEGINNING OF YEAR	\$ 99,374,282	\$ 96,102,408
INCREASE (DECREASE) DURING THE YEAR ATTRIBUTABLE TO:		
Actuarial (Gains) / Losses	(3,010,223)	(744,204)
Benefits Paid	(22,418,769)	(5,706,689)
Interest	4,506,597	4,897,492
Change in Actuarial Assumptions	<u>(4,108,858)</u>	<u>4,825,275</u>
Net Increase (Decrease)	<u>(25,031,253)</u>	<u>3,271,874</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS - END OF YEAR	<u>\$ 74,343,029</u>	<u>\$ 99,374,282</u>

See accompanying Notes to Financial Statements.

GERBER PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
AS OF JULY 31, 2025, FOR THE PERIOD JANUARY 1, 2025 THROUGH
JULY 31, 2025 AND AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 1 DESCRIPTION OF THE PLAN

The following brief description of the Gerber Pension Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan is a defined benefit plan sponsored by AIPCF VI LG Funding LP (the Company). Prior to June 2021, the Plan's sponsor was Gerber Scientific LLC, which was sold to Lectra S.A., a French public company. The Plan was not included in the acquisition. In connection with the acquisition, all active participants became terminated participants for purposes of the Plan. The Plan's investments are held in a trust fund administered by The Northern Trust Company (Northern Trust). Fiducient Advisors and Agilis serve as investment advisors to the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Plan Termination

In May 2024, the Board of Directors of the Company passed a resolution to terminate the Plan effective July 31, 2024 and the Plan was amended accordingly to allow for the termination. In connection with the amendment to terminate the Plan, a lump sum window offering was added to allow all participants and beneficiaries who were not in-pay status as of October 1, 2024 the opportunity to take the present value of their accrued benefit in a lump sum. In total, 376 participants and beneficiaries elected the lump sum option resulting in approximately \$16,040,000 of payments made in 2024, which are included with benefits paid to participants on the statement of changes in net assets for benefits in liquidation for the year ended December 31, 2024.

In March 2025, the Company entered into a commitment agreement with Fidelity & Guaranty Life Insurance Company (FGLIC) and Fidelity & Guarantee Life Insurance Company of New York (FGLICNY) to purchase annuity contracts to settle all remaining benefit obligations as of May 1, 2025 for the remaining participants in the Plan. On March 12, 2025, the Plan made a premium payment to FGLIC and FGLICNY totaling \$72,402,000 in accordance with the terms of the commitment agreement. The final executed group annuity contracts are still pending. Plan management continued to finalize administrative aspects related to the Plan termination and, as of July 31, 2025, all obligations have been settled and all assets of the Plan have been liquidated.

Eligibility

All United States-based employees hired prior to May 1, 2004, other than leased employees, were eligible to participate in the Plan. As of May 1, 2004, the Plan was closed to new entrants; however, current active participants continued to accrue benefits under the Plan agreement. The Company froze the Plan effective April 30, 2009, with the effect that no additional benefits shall be earned under the Plan on or after May 1, 2009.

GERBER PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
AS OF JULY 31, 2025, FOR THE PERIOD JANUARY 1, 2025 THROUGH
JULY 31, 2025 AND AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 1 DESCRIPTION OF THE PLAN (CONTINUED)

Pension Benefits

Under the terms of the agreement with the Company, participants in the Plan were eligible for monthly benefits upon reaching retirement age or upon qualifying for early retirement benefits. The amount of benefit was based upon the participant's years of service, compensation received while participating in the Plan, and estimated Social Security benefit, subject to a minimum retirement benefit. Early retirement benefits could be reduced if certain age and service requirements were not met.

Plan benefits accrued prior to May 1, 2004 were based on an employee's months of service and average annual compensation during the employee's five consecutive highest paid years in the last 10 calendar years of service. Effective May 1, 2004, Plan benefits were based on an employee's months of service and average annual compensation during the employee's last 10 calendar years of service, but not less than the benefit accrued as of April 30, 2004 and not greater than benefits accrued as of May 1, 2009.

Under the Plan's current benefit formula, a participant was to receive an annual retirement benefit of 1.5% of the average annual compensation earned in the last 10 consecutive years of service multiplied by the number of years of credited service, less an offset of 1.67% of the estimated Social Security benefit multiplied by the number of years of credited service. There was a minimum annual retirement benefit of \$156 for each year of credited service.

The normal form of benefit payment for married participants is an actuarially equivalent joint and survivor benefit, with 50% of the benefit being continued to the spouse after the participant's death. A participant may choose among a variety of benefit payment options including a lump sum or annuity. The lump-sum payment option is available only to participants with vested balances less than \$15,000. Upon death of a participant, their spouse is entitled to a 50% survivor benefit payable starting at the participant's earliest retirement date. If a participant dies after retirement, their beneficiary may be entitled to further benefits depending on the form of annuity elected by the participant.

Death Benefits

The Plan provides a pre-retirement survivor death benefit in the event of the death of a vested participant who is married and has not reached his or her annuity starting date.

Vesting

A vesting year is a Plan year (a year ending on December 31) in which a participant completes 1,000 hours of service. A participant's accrued benefit is 100% vested after completing five years of such service and is 0% vested prior thereto. As of May 2009, all participants were fully vested.

GERBER PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
AS OF JULY 31, 2025, FOR THE PERIOD JANUARY 1, 2025 THROUGH
JULY 31, 2025 AND AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

As discussed in Note 1, the Plan Sponsor elected to terminate the Plan effective July 31, 2024, at which time a plan of liquidation was put in place and management determined that liquidation was imminent. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting from the ongoing basis used in presenting the 2023 financial statements to the liquidation basis used in presenting the 2024 and 2025 financial statements. Under the liquidation basis of accounting, assets are recorded at their net realizable values and liabilities are stated at their estimated settlement amounts. The liquidation of the Plan assets was finalized as of July 31, 2025.

Use of 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 the reported amounts of Plan assets and the actuarial present value of accumulated Plan benefits at the date of the financial statements and changes therein during the reporting period. Accordingly, actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on the 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.

Payment of Benefits

Benefits to participants are recorded when paid. .

Risks and Uncertainties

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

Plan contributions are made, and the actuarial present value of accumulated Plan benefits reported are 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.

GERBER PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
AS OF JULY 31, 2025, FOR THE PERIOD JANUARY 1, 2025 THROUGH
JULY 31, 2025 AND AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent Events

Subsequent events were evaluated through December 15, 2025, the date the financial statements were available to be issued.

NOTE 3 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated Plan benefits are future benefit payments, including lump-sum distributions, which are attributable to the service which participants have rendered under the Plan's provisions. Accumulated Plan benefits include benefits expected to be paid to: a) retired or terminated participants or their beneficiaries, b) beneficiaries of participants who have died, and c) present participants or their beneficiaries. Benefits payable under all circumstances, including retirement, death, or termination of employment, are included to the extent they are deemed attributable to service rendered through the valuation date. The computations of the actuarial present value of Plan benefits were made as of January 1, 2025 and 2024. Had the valuations been performed as of December 31, 2024 and 2023, there would be no material differences.

The actuarial present value of accumulated Plan benefits is determined annually by consulting actuaries. This amount 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, withdrawal or retirement) between the valuation date and the expected date of payment.

The decision to terminate the Plan was not made until 2024, and therefore, the assumptions used to determine the present value of accumulated plan benefits as of December 31, 2023 do not factor in any adjustments as a result of the Company's decision to subsequently terminate the Plan. The present value of accumulated plan benefits as of December 31, 2024 is prepared on the liquidation basis based on the decision to terminate the Plan. The significant actuarial assumptions used in the valuations as of December 31, 2024 and 2023 were as follows:

- a) Costs computed in accordance with Unit Credit Actuarial Cost Method for both 2024 and 2023.
- b) Discount rate of 5.37% for 2024 and 5.25% for 2023. For 2024, the discount rate used was a settlement rate based on the FTSE Pension Discount Curve. For 2023, the discount rate used was based on expected return on investments.
- c) Assumed mortality rates based upon the Pri-2012 Total Dataset with Scale MP-2021 for both 2024 and 2023.
- d) Age 65 as the assumed benefit commencement date for not-yet-inpayment participants for both 2024 and 2023.

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NOTE 3 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (CONTINUED)

Total pension benefits paid per the 2023 statement of changes in net assets totaling \$6,300,807 differs from the amounts presented on the statement of changes in accumulated plan benefits totaling \$6,200,438 by \$493,749 which represents an advanced payment made in December 2022 to fund January 2023 benefit payments.

The Company froze the Plan effective April 30, 2009, with the effect that no additional benefits shall be earned under the Plan on or after May 1, 2009. Therefore, no compensation, months of service, or credited service earned on or after May 1, 2009 shall be taken into account in determining a participant's accrued benefit under the Plan.

NOTE 4 CERTIFICATION BY THE INVESTMENT TRUSTEE

Information presented in the accompanying statements and schedules as of July 31, 2025, December 31, 2024, and December 31, 2023, and for the period January 1, 2025 through July 31, 2025, the year ended December 31, 2024, and the year ended December 31, 2023 for investments, cash, and investment income was derived from information certified to be complete and accurate by The Northern Trust Company, the trustee of the Plan, as permitted by the election made by the Plan administrator under 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

NOTE 5 FAIR VALUE MEASUREMENTS

Accounting principles generally accepted in the United States of America establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

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

Level 2 – Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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NOTE 5 FAIR VALUE MEASUREMENTS (CONTINUED)

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

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

The following is a description of the valuation methodologies used for assets measured at fair value.

Money Market and Mutual Funds – Money market and mutual funds are valued at the quoted price of shares held by the Plan at year-end.

Common/Collective Trust Funds – Common/collective trust funds are comprised of shares or units in commingled funds that are not priced on an exchange. The fund administrator values the funds using the net asset value (NAV) per fund share, derived from the value of the underlying assets. The underlying assets in these funds are publicly traded on exchanges. Common/Collective Trust Funds are deemed to have a readily determinable fair value.

U.S. Government Bonds – U.S. Government bonds are valued based on yields currently available for comparable securities.

Equity Option Contracts – Equity option contracts consist of call options and put options which are valued using the Black-Scholes model based on the information provided by the investment managers to receive from or pay to the counterparty the amount equal to the daily fluctuations in the contracts.

There have been no changes in the methodologies used at July 31, 2025, December 31, 2024 or December 31, 2023.

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.

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NOTE 5 FAIR VALUE MEASUREMENTS (CONTINUED)

Due to the termination and liquidation of the Plan during 2025, the Plan did not hold any assets at fair value as of July 31, 2025. The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 and 2023:

	December 31, 2024			
	Level 1	Level 2	Level 3	Total
Money Market and Mutual Funds	\$ 23,729	\$ -	\$ -	\$ 23,729
Common/Collective Trust Funds	-	61,551,587	-	61,551,587
U.S. Government Bonds	-	10,074,544	-	10,074,544
Total Investments at Fair Value	<u>\$ 23,729</u>	<u>\$ 71,626,131</u>	<u>\$ -</u>	<u>\$ 71,649,860</u>

	December 31, 2023			
	Level 1	Level 2	Level 3	Total
Money Market and Mutual Funds	\$ 27,929,861	\$ -	\$ -	\$ 27,929,861
Common/Collective Trust Funds	-	32,850,928	-	32,850,928
U.S. Government Bonds	-	10,649,181	-	10,649,181
Equity Option Contracts (assets)	-	9,811,374	-	9,811,374
Equity Option Contracts (liabilities)	-	(3,864,611)	-	(3,864,611)
Total Investments at Fair Value	<u>\$ 27,929,861</u>	<u>\$ 49,446,872</u>	<u>\$ -</u>	<u>\$ 77,376,733</u>

There were no transfers between levels of investments during the years ended December 31, 2024 and 2023.

NOTE 6 DERIVATIVE INSTRUMENTS

The Plan used derivatives for hedging purposes. The types of derivatives used included equity put and call option contracts which were principally used for risk control by hedging a portion of the Plan's investment portfolio against the MSCI World Index.

When engaging in derivative instruments, there is exposure to credit loss in the event of nonperformance by the counterparties to these transactions. In connection with these activities, the Plan entered into master netting arrangements and collateral agreements with such counterparties. These agreements provided the Plan with the right in the event of default by the counterparty to net a counterparty's rights and obligations under the agreement and to liquidate and setoff collateral against any net amounts owed by the counterparty.

The Plan did not hold any derivative instruments as of July 31, 2025 or December 31, 2024. As of December 31, 2023, the net fair value of all derivative instruments held by the Plan totaled \$5,946,763 which was collateralized by net cash held by the trust totaling \$5,840,000, leaving exposure to the Plan of \$106,763. The Plan did not anticipate nonperformance by the counterparty to these contracts, and no material loss were incurred from any such nonperformance.

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NOTE 6 DERIVATIVE INSTRUMENTS (CONTINUED)

There was no unrealized appreciation related to derivative instruments for the period January 1, 2025 through July 31, 2025 or for the year ended December 31, 2024. The amount of the unrealized appreciation recognized on the statement of changes in net assets available for benefits related to derivative instruments totaled \$1,946,715 for the year ended December 31, 2023.

NOTE 7 FUNDING POLICY

The Company makes annual contributions to the Plan, if required, to fund on a current basis the Plan's current service costs and to fund over a period of years the estimated accrued benefit cost arising from plan amendments and from qualifying service prior to establishment of the Plan. The minimum funding requirements of ERISA have been met by the Company for the 2025, 2024 and 2023 plan years.

NOTE 8 INCOME TAX STATUS

The Plan obtained its latest determination letter on August 7, 2014, in which the Internal Revenue Service (IRS) stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC. The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

Therefore, the Plan administrator believes the Plan was qualified and the related trust was tax exempt as of the financial statement date.

In connection with the decision to terminate the Plan effective July 31, 2024 as discussed in Note 1, the Company filed an application for a favorable determination letter with the IRS as it relates to the termination. As of the report date, receipt of the favorable determination letter is still pending.

NOTE 9 ADMINISTRATIVE EXPENSES AND RELATED PARTY TRANSACTIONS

Certain Plan assets are held in Northern Trust funds. Northern Trust is the trustee for the Plan, and as such, these qualify as party in interest transactions. All qualified plan expenses were paid by the Plan and include investment management, financial advisor, Pension Benefit Guaranty Corporation (PBGC) premiums, professional and administrative fees. The Company incurs all other costs of the Plan. Investment management, financial advisor, PBGC premiums, professional and administrative fees totaled \$1,318,490 and \$1,590,049 for the years ended December 31, 2024 and 2023, respectively. The Plan also incurred \$343,204 of administrative expenses for the period January 1, 2025 through July 31, 2025 that was recorded as a liquidation basis adjustment during the year ended December 31, 2024.

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NOTE 10 RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H of Form 5500 as of July 31, 2025, December 31, 2024 and December 31, 2023:

	July 31, 2025	December 31, 2024	December 31, 2023
Net Assets Available for Benefits per Financial Statements	\$ -	\$ 74,675,172	\$ 93,185,377
Adjustment to Liquidation Basis	-	(1,903,204)	-
Net Assets Available for Benefits per Form 5500	<u>\$ -</u>	<u>\$ 72,771,968</u>	<u>\$ 93,185,377</u>

The following is a reconciliation of the increase in net assets available for benefits per the financial statements to Schedule H of Form 5500 for the period January 1, 2025 through July 31, 2025, the year ended December 31, 2024, and the year ended December 31, 2023:

	July 31, 2025	December 31, 2024	December 31, 2023
Net Increase in Net Assets Available for Benefits per Financial Statements	\$(74,675,172)	\$(20,413,410)	\$ 26,538,024
Adjustment to Liquidation Basis	1,903,204	(1,903,204)	-
Advanced Payment to Fund Future Benefits	-	-	493,749
Net Income per Form 5500	<u>\$(72,771,968)</u>	<u>\$(22,316,614)</u>	<u>\$ 27,031,773</u>