

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
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Part I	Annual Report Identification Information
For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025	
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.) ☒ a single-employer plan ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ the final return/report ☒ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☒
D	Check box if filing under: ☐ Form 5558 ☒ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan TAMPA BANANA HANDLERS PENSION PLAN
1b	Three-digit plan number (PN) ▶ 003
1c	Effective date of plan 07/01/1965
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) LOGISTEC USA, INC. NATIONAL EMPLOYEE BENEFIT ADMIN 2050 NW 150TH AVENUE PEMBROKE PINES, FL 33028-2888
2b	Employer Identification Number (EIN) 62-1333756
2c	Plan Sponsor's telephone number 954-266-6322
2d	Business code (see instructions) 488990

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	07/10/2026	STEVEN D. EISENBERG
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/10/2026	STEVEN D. EISENBERG
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number 																						
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN 003																						
5 Total number of participants at the beginning of the plan year	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center; border: 1px solid black;">5</td> <td style="width: 90%; text-align: right; border: 1px solid black; color: blue;">186</td> </tr> </table>	5	186																				
5	186																						
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="background-color: #cccccc; height: 20px;"></td> </tr> <tr> <td style="width: 10%; text-align: center; border: 1px solid black;">6a(1)</td> <td style="width: 90%; text-align: right; border: 1px solid black; color: blue;">77</td> </tr> <tr> <td style="text-align: center; border: 1px solid black;">6a(2)</td> <td style="text-align: right; border: 1px solid black; color: blue;">76</td> </tr> <tr> <td style="text-align: center; border: 1px solid black;">6b</td> <td style="text-align: right; border: 1px solid black; color: blue;">49</td> </tr> <tr> <td style="text-align: center; border: 1px solid black;">6c</td> <td style="text-align: right; border: 1px solid black; color: blue;">46</td> </tr> <tr> <td style="text-align: center; border: 1px solid black;">6d</td> <td style="text-align: right; border: 1px solid black; color: blue;">171</td> </tr> <tr> <td style="text-align: center; border: 1px solid black;">6e</td> <td style="text-align: right; border: 1px solid black; color: blue;">9</td> </tr> <tr> <td style="text-align: center; border: 1px solid black;">6f</td> <td style="text-align: right; border: 1px solid black; color: blue;">180</td> </tr> <tr> <td style="text-align: center; border: 1px solid black;">6g(1)</td> <td style="border: 1px solid black;"></td> </tr> <tr> <td style="text-align: center; border: 1px solid black;">6g(2)</td> <td style="border: 1px solid black;"></td> </tr> <tr> <td style="text-align: center; border: 1px solid black;">6h</td> <td style="text-align: right; border: 1px solid black; color: blue;">0</td> </tr> </table>			6a(1)	77	6a(2)	76	6b	49	6c	46	6d	171	6e	9	6f	180	6g(1)		6g(2)		6h	0
6a(1)	77																						
6a(2)	76																						
6b	49																						
6c	46																						
6d	171																						
6e	9																						
6f	180																						
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)	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center; border: 1px solid black;">7</td> <td style="width: 90%; border: 1px solid black;"></td> </tr> </table>	7																					
7																							

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

1B

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

9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☐ Trust (4) ☒ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☒ **A** (Insurance Information) – Number Attached 1
- (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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025		
A Name of plan TAMPA BANANA HANDLERS PENSION PLAN	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 LOGISTEC USA, INC.	D Employer Identification Number (EIN) 62-1333756	

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

(a) Name of insurance carrier PRUDENTIAL INSURANCE COMPANY OF AMERICA
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(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
22-1211670	68241	03000		10/01/2024	12/06/2024

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

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

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☐ other ▶

b Balance at the end of the previous year	7b	
c Additions: (1) Contributions deposited during the year	7c(1)	
(2) Dividends and credits.....	7c(2)	
(3) Interest credited during the year.....	7c(3)	
(4) Transferred from separate account	7c(4)	
(5) Other (specify below)..... ▶	7c(5)	
(6) Total additions	7c(6)	
d Total of balance and additions (add lines 7b and 7c(6))	7d	
e Deductions:		
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
(2) Administration charge made by carrier.....	7e(2)	
(3) Transferred to separate account	7e(3)	
(4) Other (specify below)..... ▶	7e(4)	
(5) Total deductions	7e(5)	
f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025	
▶ Round off amounts to nearest dollar.	
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.	
A Name of plan TAMPA BANANA HANDLERS PENSION PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF LOGISTEC USA, INC.	D Employer Identification Number (EIN) 62-1333756
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☐ More than 500

Part I	Basic Information			
1	Enter the valuation date: Month 10 Day 01 Year 2024			
2	Assets:			
a	Market value	2a	12796884	
b	Actuarial value	2b	11517196	
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a	For retired participants and beneficiaries receiving payment	63	5155864	5155864
b	For terminated vested participants	46	2994066	2994066
c	For active participants	77	4720248	5052589
d	Total	186	12870178	13202519
4	If the plan is in at-risk status, check the box and complete lines (a) and (b). ☐			
a	Funding target disregarding prescribed at-risk assumptions	4a		
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5	5.44 %	
6	Target normal cost			
a	Present value of current plan year accruals	6a	0	
b	Expected plan-related expenses	6b	237190	
c	Target normal cost	6c	237190	

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

SIGN HERE	Signature of actuary DAN COLBY Type or print name of actuary MILLIMAN INC. Firm name 71 S. WACKER DRIVE, 31ST FLOOR CHICAGO, IL 60606-4637 Address of the firm	07/06/2026 Date 26-07115 Most recent enrollment number 312-726-0677 Telephone number (including area code)
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Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)		245906
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		245906
9 Amount remaining (line 7 minus line 8)		
10 Interest on line 9 using prior year's actual return of 24.46 %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		2475
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 5.37 %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		605
c Total available at beginning of current plan year to add to prefunding balance		3080
d Portion of (c) to be added to prefunding balance		
12 Other reductions in balances due to elections or deemed elections		
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)		

Part III Funding Percentages

14 Funding target attainment percentage	14	87.23 %
15 Adjusted funding target attainment percentage	15	87.23 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	83.47 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
10/22/2024	19284		03/06/2025	22890	
11/07/2024	10153		04/08/2025	13914	
11/07/2024	6974		05/06/2025	20613	
12/09/2024	10106		05/14/2025	17670	
01/09/2025	27616		07/08/2025	24240	
02/11/2025	35856		07/23/2025	2044	
Totals ▶			18(b)	429501	18(c)

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	411280

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☒ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:			
Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part II Beginning of Year Carryover and Prefunding Balances

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

Part III Funding Percentages

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

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
07/24/2025	6238		08/21/2025	2533	
07/24/2025	2979		08/28/2025	1396	
07/31/2025	1930		09/04/2025	2559	
08/08/2025	2146		09/11/2025	2197	
08/12/2025	52961		09/19/2025	2015	
08/14/2025	1857		09/26/2025	1700	
Totals ▶			18(b)		18(c)

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☐ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:			
Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part II Beginning of Year Carryover and Prefunding Balances

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

Part III Funding Percentages

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

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
10/03/2025	1345		11/14/2025	42606	
10/10/2025	1921		06/15/2026	59349	
10/17/2025	825				
10/24/2025	14526				
11/03/2025	14278				
11/07/2025	2780				
Totals ►			18(b)		18(c)

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☐ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ No
c If line 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year	
(1) 1st	(2) 2nd
(3) 3rd	(4) 4th

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

21 Discount rate:				
a Segment rates:	1st segment: 5.05 %	2nd segment: 5.31 %	3rd segment: 5.59 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions)	☒ Prescribed - combined	☐ Prescribed - separate	☐ Substitute	

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)	31a	237190	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	1685323	174090	
b Waiver amortization installment			
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	411280	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			
36 Additional cash requirement (line 34 minus line 35)	36	411280	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	411280	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b		
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39		
40 Unpaid minimum required contributions for all years	40	0	

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2024
		This Form is Open to Public Inspection.
For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025		
A Name of plan TAMPA BANANA HANDLERS PENSION PLAN	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 LOGISTEC USA, INC.	D Employer Identification Number (EIN) 62-1333756	

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	
PRUDENTIAL INSURANCE CO OF AMERICA	2 GATEWAY CENTER, 4TH FLOOR NEWARK, NJ 07102
22-1211670	

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

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

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

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)

MILLIMAN INC.

71 S. WACKER DR., 31ST FL
CHICAGO, IL 60606

91-0675641

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 50	ACTUARIAL	34336	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NATIONAL EMPLOYEE BENEFIT ADMINISTR

2050 NW 150TH AVENUE STE
PEMBROKE PINES, FL 33028

65-0498809

(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?
50 13	CONTRACT ADMINISTRATION	47640	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

STEVEN D. EISENBERG CPA, P.A.

7700 CONGRESS AVENUE STE
BOCA RATON, FL 33487

65-0140643

(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?
50 10	AUDITOR	10506	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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)

WILLIG WILLIAMS & DAVIDSON

1845 WALNUT STREET, 24TH
PHILADELPHIA, PA 19103

23-2416488

(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?
50 29	ATTORNEY	12373	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)**a** Name: STEVEN D EISENBERG CPA,PA**b** EIN: 65-0140643**c** Position: ACCOUNTANT**d** Address: 7700 CONGRESS AVENUE STE
BOCA RATON, FL 33487**e** Telephone:

Explanation: PRIOR AUDIT FIRM MERGED WITH CURRENT AUDIT FIRM

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 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
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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
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2024
		This Form is Open to Public Inspection

For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025

A Name of plan TAMPA BANANA HANDLERS PENSION PLAN	B Three-digit plan number (PN) 003
C Plan sponsor's name as shown on line 2a of Form 5500 LOGISTEC USA, INC.	D Employer Identification Number (EIN) 62-1333756

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

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

Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	102187	87149
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions		
(2) Participant contributions		
(3) Other		
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit)		
(2) U.S. Government securities		
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred		
(B) All other		
(4) Corporate stocks (other than employer securities):		
(A) Preferred		
(B) Common		
(5) Partnership/joint venture interests		
(6) Real estate (other than employer real property)		
(7) Loans (other than to participants)		
(8) Participant loans		
(9) Value of interest in common/collective trusts		
(10) Value of interest in pooled separate accounts	12680722	
(11) Value of interest in master trust investment accounts		
(12) Value of interest in 103-12 investment entities		
(13) Value of interest in registered investment companies (e.g., mutual funds)		13596247
(14) Value of funds held in insurance company general account (unallocated contracts)		
(15) Other		

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	12782909	13683396
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	2402	2402
k Total liabilities (add all amounts in lines 1g through 1j)	1k	2402	2402
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	12780507	13680994

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)	306370	
(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)		306370
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	4845	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		4845
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	24752274	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	20731766	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-3596703
(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)		1003009
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		1738029

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	605615	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		605615
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)	51872	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)	10506	
(5) Investment advisory and investment management fees	2i(5)	26059	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)	45414	
(8) Legal fees	2i(8)	12373	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	85703	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		231927
j Total expenses. Add all expense amounts in column (b) and enter total	2j		837542

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		900487
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: **GALLEROS ROBINSON CPAS, LLP**

(2) EIN: **27-3263553**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		☒	
e Was this plan covered by a fidelity bond?	☒		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	☒		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 542425.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation		Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2024 This Form is Open to Public Inspection.	
For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025					
A Name of plan TAMPA BANANA HANDLERS PENSION PLAN				B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 LOGISTEC USA, INC.				D Employer Identification Number (EIN) 62-1333756	
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	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): _____ Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.					
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year				3	1
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☒ No ☐ N/A If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)				6a	
b Enter the amount contributed by the employer to the plan for this plan year				6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....				6c	
If you completed line 6c, skip lines 8 and 9.					
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A					
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☒ N/A					
Part III Amendments					
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☒ No					
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.					
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No					
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No					
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No					
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No					
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.				Schedule R (Form 5500) 2024 v. 240311	

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

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_____.

Structured Attachment Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Schedule SB, line 26a Schedule of Active Participant Data	2024 This Form is Open to Public Inspection
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Name of Plan	TAMPA BANANA HANDLERS PENSION PLAN						
Plan Year Begin Date	10/01/2024	Plan Year End Date	09/30/2025	EIN	62-1333756	PN	003

Attained Age	YEARS OF CREDITED SERVICE					
	Under 1			1 to 4		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25				1		
25 to 29				3		
30 to 34				3		
35 to 39				2		
40 to 44				6		
45 to 49				4		
50 to 54				2		
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Attained Age	YEARS OF CREDITED SERVICE					
	5 to 9			10 to 14		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29	2					
30 to 34	3			2		
35 to 39	1			1		
40 to 44	3			2		
45 to 49	2			1		
50 to 54				2		
55 to 59	2			1		
60 to 64	1			1		
65 to 69						
70 & Up						

Name of Plan	TAMPA BANANA HANDLERS PENSION PLAN						
Plan Year Begin Date	10/01/2024	Plan Year End Date	09/30/2025	EIN	62-1333756	PN	003

Attained Age	YEARS OF CREDITED SERVICE					
	15 to 19			20 to 24		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44	2			2		
45 to 49	1			3		
50 to 54	4			1		
55 to 59	5			1		
60 to 64	3					
65 to 69	1			2		
70 & Up						

Attained Age	YEARS OF CREDITED SERVICE					
	25 to 29			30 to 34		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49	1			1		
50 to 54	1					
55 to 59						
60 to 64	2			1		
65 to 69						
70 & Up						

Name of Plan	TAMPA BANANA HANDLERS PENSION PLAN						
Plan Year Begin Date	10/01/2024	Plan Year End Date	09/30/2025	EIN	62-1333756	PN	003

Attained Age	YEARS OF CREDITED SERVICE					
	35 to 39			40 & Up		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64				1		
65 to 69						
70 & Up						

TAMPA BANANA HANDLERS PENSION PLAN

Audited Financial Statements
and Supplemental Schedules

September 30, 2025
(with Comparative Totals for September 30, 2024)

**GALLEROS ROBINSON
CERTIFIED PUBLIC ACCOUNTANTS, LLP**

TAMPA BANANA HANDLERS PENSION PLAN

SEPTEMBER 30, 2025

(with Comparative Totals for September 30, 2024)

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of Tampa Banana Handlers Pension Plan

Opinion

We have audited the accompanying financial statements of Tampa Banana Handlers Pension Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statement of net assets available for benefits - modified cash basis as of September 30, 2025, the related statement of changes in net assets available for benefits - modified cash basis for the year then ended, the statement of accumulated plan benefits as of September 30, 2024, the related statement of changes in accumulated plan benefits for the year then ended and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits - modified cash basis of Tampa Banana Handlers Pension Plan as of September 30, 2025, the changes in its net assets available for benefits - modified cash basis for the year then ended, the accumulated plan benefits as of September 30, 2024, and the changes in its accumulated plan benefits for the year then ended, in accordance with the modified cash basis of accounting as described in Note 2.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Tampa Banana Handlers Pension Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Other Matter

The financial statements of Tampa Banana Handlers Pension Plan as of September 30, 2024 were audited by other auditors whose report dated July 2, 2025 expressed an unmodified opinion on those statements.

The comparative information presented in these financial statements which comprise the statement of net assets available for benefits - modified cash basis as of September 30, 2024, and the related statement of changes in net assets available for benefits - modified cash basis for the year then ended, the statement of accumulated plan benefits as of September 30, 2023 and the related statement of changes in accumulated plan benefits for the year then ended is derived from the audited financial statements of Tampa Banana Handlers Pension Plan for the year ended September 30, 2024. In our opinion, the summarized comparative information presented herein is consistent, in all material respects, with the audited financial statements from which it has been derived.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with modified cash basis of accounting described in Note 2, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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 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

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 generally accepted auditing standards 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 generally accepted auditing standards, 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.

**To the Board of Trustees of Tampa Banana
Handlers Pension Plan**
Page 3

- 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 Tampa Banana Handlers Pension Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Tampa Banana Handlers Pension Plan's ability to continue as a going concern for a reasonable period of time.

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.

Supplemental Schedules Required by ERISA

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of Assets Held at End of Year - Modified Cash Basis and Reportable Transactions are presented for purposes of additional analysis and are not 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 has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedules is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Other Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of Operating Expenses - Modified Cash Basis is presented for the purpose of additional analysis and is not a required part of the financial statements. 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.

**To the Board of Trustees of Tampa Banana
Handlers Pension Plan
Page 4**

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with generally accepted auditing standards. In our opinion, the information in the accompanying schedule is fairly stated, in all material respects, in relation to the financial statements as a whole.

Galleras Robinson CPAs, LLP

Boca Raton, Florida
August 20, 2026

TAMPA BANANA HANDLERS PENSION PLAN**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS - MODIFIED CASH BASIS****SEPTEMBER 30, 2025**

(with Comparative Totals as of September 30, 2024)

	<u>2025</u>	<u>2024</u>
ASSETS		
Investments at fair value		
Exchange traded funds	\$ 8,665,429	\$ -
Mutual funds	4,500,962	-
Short term reserves	429,856	-
Contract with insurance company	<u>-</u>	<u>12,680,722</u>
	13,596,247	12,680,722
 Cash	 <u>87,149</u>	 <u>102,187</u>
 Total assets	 <u>13,683,396</u>	 <u>12,782,909</u>
 LIABILITIES		
Due to affiliated fund	<u>2,402</u>	<u>2,402</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 <u>\$ 13,680,994</u>	 <u>\$ 12,780,507</u>

See notes to financial statements.

TAMPA BANANA HANDLERS PENSION PLAN**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS - MODIFIED CASH BASIS****YEAR ENDED SEPTEMBER 30, 2025**

(with Comparative Totals for the Year Ended September 30, 2024)

	<u>2025</u>	<u>2024</u>
ADDITIONS TO NET ASSETS:		
Investment income		
Interest and dividends	\$ 295,617	\$ -
Realized gains on sales of investments	4,020,508	221,426
Net appreciation (depreciation) in fair value of investments	<u>(2,884,466)</u>	<u>2,357,016</u>
	1,431,659	2,578,442
Less: investment expenses	<u>(26,059)</u>	<u>-</u>
Net investment gain	1,405,600	2,578,442
Employer contributions	<u>306,370</u>	<u>237,193</u>
Total additions	<u>1,711,970</u>	<u>2,815,635</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid	605,615	596,020
Operating expenses	<u>205,868</u>	<u>273,205</u>
Total deductions	<u>811,483</u>	<u>869,225</u>
Net increase	900,487	1,946,410
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>12,780,507</u>	<u>10,834,097</u>
End of year	<u>\$ 13,680,994</u>	<u>\$ 12,780,507</u>

See notes to financial statements.

TAMPA BANANA HANDLERS PENSION PLAN

STATEMENTS OF ACCUMULATED PLAN BENEFITS

SEPTEMBER 30, 2024

(with Comparative Totals as of September 30, 2023)

	<u>2024</u>	<u>2023</u>
Actuarial present value of vested accumulated plan benefits:		
Active participants	\$ 4,378,218	\$ 4,843,931
Participants with deferred benefits	2,756,401	3,260,856
Retired participants	<u>4,997,462</u>	<u>3,717,867</u>
	12,132,081	11,822,654
 Actuarial present value of non-vested accumulated plan benefits	 <u>307,405</u>	 <u>387,393</u>
 Total actuarial present value of accumulated plan benefits	 <u>\$ 12,439,486</u>	 <u>\$ 12,210,047</u>

See notes to financial statements.

TAMPA BANANA HANDLERS PENSION PLAN

STATEMENTS OF CHANGES IN ACCUMULATED PLAN BENEFITS

YEAR ENDED SEPTEMBER 30, 2024

(with Comparative Totals for the Year Ended September 30, 2023)

	<u>2024</u>	<u>2023</u>
Actuarial present value of accumulated plan benefits - beginning	\$ 12,210,047	\$ 11,960,968
Increase during the year attributable to:		
Benefits accumulated and actuarial losses	110,475	57,653
Reduction in the discount period	714,984	702,548
Benefits paid	<u>(596,020)</u>	<u>(511,122)</u>
Net increase	<u>229,439</u>	<u>249,079</u>
Actuarial present value of accumulated plan benefits - ending	<u>\$ 12,439,486</u>	<u>\$ 12,210,047</u>

TAMPA BANANA HANDLERS PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2025

(with Comparative Information for the Year Ended September 30, 2024)

1. DESCRIPTION OF PLAN

The following description of the Tampa Banana Handlers Pension Plan (the "Plan") is provided for general information only. Participants should refer to the Plan Agreement for more complete information.

General

The Plan is a defined benefit pension plan covering substantially all eligible participants of employees under a collective bargaining agreement between Logistec USA, Inc. (Sponsor) and Local 2078 of the International Longshoremen's Association.

Prior to May 1, 2024, the employee bargaining representative was the International Longshoremen's Association Local #1402/Manatee.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Pension Benefits

Vested participants are entitled to a pension benefit beginning at normal retirement age 65. A member becomes 100% vested after 5 years or more of vested service. The Plan permits early retirement at age 55-64 and 5 years of credited service. Pension benefits are reduced if retirement occurs before age 65.

Effective October 1, 2019, no future credited service for participants who worked less than 900 hours in a plan year.

In August 2023, the Trustees voted to reduce benefit accruals to zero effective October 15, 2023. The Trustees further agreed to resume accruals as soon as affordable, to be determined by the Fund actuary.

Benefit Level

The monthly normal retirement benefit is equal to the number of years of credited service earned at varying benefit rates ranging from \$11.20 to \$100.00 per credit.

Disability Benefits

A participant who becomes permanently and totally disabled and retires is entitled to receive a monthly benefit under the Plan based on the participant's accrued normal pension benefit. A minimum of 5 years of vesting credits is required to be eligible for a disability benefit.

TAMPA BANANA HANDLERS PENSION PLAN

NOTES TO FINANCIAL STATEMENTS - CONTINUED

1. DESCRIPTION OF PLAN - CONTINUED

Death Benefits

Upon the death of a participant prior to retirement, the beneficiary is entitled to receive a lump sum payment of \$2,000. Upon the death of a married and vested participant prior to retirement, the spouse is entitled to a monthly retirement income equal to 50% of the participant's joint and survivor retirement benefit for the balance of the spouse's lifetime beginning on the participant's earliest retirement date.

Plan Termination

Upon termination, Plan assets are not permitted to be used for or diverted to purposes other than the exclusive benefit of the pensioners, beneficiaries and participants. In the event the Plan terminates, the net assets of the Plan will be allocated to pay benefits in priority order as prescribed by ERISA and its related regulations. Whether all members receive their benefits should the Plan terminate in the future, will depend on the sufficiency at that time, of the Plan's net assets and the priority of those benefits.

In addition, certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (PBGC) if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement age benefits, certain disability and survivor's pensions. The PBGC does not guarantee all types of benefits. The amount of any individual participant's benefit protection is subject to certain limitations. Some benefits may be partially provided for while other benefits may not be provided for at all.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of accounting policies and information of the Tampa Banana Handlers Pension Plan is presented to assist in understanding the Plan's financial statements.

Method of Accounting

The accompanying financial statements have been prepared on the modified cash basis of accounting. Under the basis, revenues are recognized as collected and expenses are recognized when they are paid. This basis differs from generally accepted accounting principles primarily because the Plan has not recognized balances and the related effect on earnings of contribution receivable from the employer and accounts payable to creditors. If an expenditure results in an asset having an estimated useful life which extends substantially beyond the year of acquisition, the expenditure is capitalized.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts and disclosures. Actual results could differ from those estimates. Material estimates that are particularly susceptible to significant change in the near term are the Plan's accumulated plan benefits.

TAMPA BANANA HANDLERS PENSION PLAN

NOTES TO FINANCIAL STATEMENTS - CONTINUED

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Investment Valuation and Income Recognition

Investment in insurance company separate account is valued at unit value which approximates fair value. See Note 3.

Investment policies, guidelines and procedures have been established by the Board and may be modified or amended only at the direction of the Board. In establishing and determining the reasonableness of investment valuations, the Plan enlists the assistance of fiduciaries and investment managers who review the performance of investments to ensure adherence to those policies, guidelines and procedures.

Security transactions are accounted for on the date the order to buy or sell is executed. Realized and unrealized gains and losses from security transactions are calculated on the cost basis.

Interest income is recorded upon receipt.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to services rendered by participants. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated participants or their beneficiaries, (b) beneficiaries or participants who have died and (c) present participants or their beneficiaries.

Benefits under the Plan are based on participants' credited service, which is the sum of past and future service. Benefits payable under all circumstances, retirement, death, disability and termination of employment are included, to the extent they are deemed attributable to participant service rendered to the valuation date.

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

There were no changes in the actuarial assumptions and methods from 2023 to 2024. Changes in economic assumptions from 2023 to 2024 include ERISA funding, PBGC premium and maximum deductible segment interest rates and mortality statutory tables.

TAMPA BANANA HANDLERS PENSION PLAN

NOTES TO FINANCIAL STATEMENTS - CONTINUED

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Actuarial Present Value of Accumulated Plan Benefits - Continued

The significant actuarial assumptions used in the valuations as of October 1, 2024 are as follows. The October 1, 2024 actuarial valuation assumptions were used to measure the actuarial present value of accumulated plan benefits as of September 30, 2024.

a) Interest Rates

The funding interest rates are prescribed under IRS regulations based upon the Sponsor's interest rate election. The PBGC interest rates are based upon the Plan Sponsor's elected method for determining the premium funding target

	Minimum Funding	Maximum Deductible	PBGC Premium
Segment 1 (0-5 years)	5.05%	5.05%	4.17%
Segment 2 (5-20 years)	5.31%	5.31%	4.76%
Segment 3 (20+ years)	5.59%	5.37%	5.25%
Effective interest rate	5.44%	5.33%	4.99%

ERISA minimum funding: 24-month average segment rates, using a zero-month lookback period, adjusted to reflect the applicable segment rate stabilization corridor. The Plan Sponsor elected to apply the extension of the pension funding stabilization percentages under Section 9706 of the American Rescue Plan Act of 2021 to be effective for the 2020 plan year.

Maximum deductible contribution: 24-month average segment rates, but not adjusted to reflected segment rate stabilization.

PBGC premium: Spot segment rates for the month preceding the valuation date, but not adjusted to reflect segment rate stabilization. The standard method is adopted effective October 1, 2023 for the PBGC variable-rate premium calculation.

For FASB ASC Topic 960 purposes: 6.00% per year (net of all expenses)

- b) Mortality rate - For ERISA funding and PBGC premium purposes: IRS 2024 Combined mortality tables, separate tables for males and females. IRS Revenue Ruling 96-7 tables used for disability mortality.
- c) Retirement age - 65
- d) Form of payment - Single life annuity with 3 years certain
- e) Operating expenses - \$237,190 as of the beginning of the plan year
- f) Actuarial cost method - unit credit method

TAMPA BANANA HANDLERS PENSION PLAN

NOTES TO FINANCIAL STATEMENTS - CONTINUED

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Actuarial Present Value of Accumulated Plan Benefits - Continued

The significant actuarial assumptions used in the valuations as of October 1, 2023 are as follows. The October 1, 2023 actuarial valuation assumptions were used to measure the actuarial present value of accumulated plan benefits as of September 30, 2023.

a) Interest Rates

The funding interest rates are prescribed under IRS regulations based upon the Sponsor's interest rate election. The PBGC interest rates are based upon the Plan Sponsor's elected method for determining the premium funding target

	Minimum Funding	Maximum Deductible	PBGC Premium
Segment 1 (0-5 years)	4.75%	3.82%	5.58%
Segment 2 (5-20 years)	5.00%	4.59%	5.66%
Segment 3 (20+ years)	5.74%	4.63%	5.56%
Effective interest rate	5.37%	4.59%	5.60%

ERISA minimum funding: 24-month average segment rates, using a zero-month lookback period, adjusted to reflect the applicable segment rate stabilization corridor. The Plan Sponsor elected to apply the extension of the pension funding stabilization percentages under Section 9706 of the American Rescue Plan Act of 2021 to be effective for the 2020 plan year.

Maximum deductible contribution: 24-month average segment rates, but not adjusted to reflected segment rate stabilization.

PBGC premium: Spot average segment rates, but not adjusted to reflect segment rate stabilization. The standard method is adopted effective October 1, 2023 for the PBGC variable-rate premium calculation.

For FASB ASC Topic 960 purposes: 6.00% per year (net of all expenses)

- b) Mortality rate - For ERISA funding and PBGC premium purposes: IRS 2023 Combined mortality tables, separate tables for males and females. IRS Revenue Ruling 96-7 tables used for disability mortality.
- c) Retirement age - 65
- d) Form of payment - Single life annuity with 3 years certain
- e) Operating expenses - Prior year expense increased by 3.0%, rounded to the nearest \$5,000
- f) Actuarial cost method - unit credit method

TAMPA BANANA HANDLERS PENSION PLAN

NOTES TO FINANCIAL STATEMENTS - CONTINUED

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Actuarial Present Value of Accumulated Plan Benefits - Continued

The foregoing actuarial assumptions are based on the presumption that the plan will continue. Termination of the Plan would require different actuarial assumptions for determining the actuarial present value of accumulated plan benefits.

Funding

Plan benefits are funded by contributions from the Plan Sponsor pursuant to the collective bargaining agreement based on the number of hours worked. The current employer hourly contribution rate is as follows:

Port of Tampa	\$5.715 per hour
Port of Manatee	\$4.250 per hour

Payment of Benefits

Benefit payments to participants are recorded upon distribution. The Pension Plan pays all pension benefits directly from the assets of the Plan. The Plan paid a total of \$605,615 and \$596,020 in pension and death benefits to qualified participants and their beneficiaries during 2025 and 2024, respectively.

Operating Expenses

The Plan's expenses are paid by the Plan as provided by the Plan document. Operating expenses incurred in connection with the general administration of the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits.

Income Taxes

The Plan is exempt from income taxes under the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the IRS.

The Plan is subject to routine audits by tax authorities until the applicable statute of limitations expires; however, there are no audits for any tax periods in progress.

TAMPA BANANA HANDLERS PENSION PLAN

NOTES TO FINANCIAL STATEMENTS - CONTINUED

3. INVESTMENTS AND FAIR VALUE MEASUREMENTS

Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value hierarchy prioritizes inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value.

Level 1 Fair Value Measurements

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 Fair Value Measurements

Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active or non-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.

Level 3 Fair Value Measurements

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

The assets 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.

TAMPA BANANA HANDLERS PENSION PLAN

NOTES TO FINANCIAL STATEMENTS - CONTINUED

3. INVESTMENTS AND FAIR VALUE MEASUREMENTS - CONTINUED

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at September 30, 2025 and 2024.

Investments Measured at Fair Value

Registered Investment Companies (Mutual Funds) and Exchange Traded Funds: Valued at the net asset value (NAV) of the shares held by the Plan at yearend.

Cash and Cash Investments: Valued at period ending amounts.

Investments Measured at Net Asset Value

The Plan's investment in an alternative asset class does not have a readily available market quotation. The investment is measured at net asset value based upon the Plan's proportionate share of the value of the investment. The NAV is based upon the market value of its underlying investments. The NAV is not a publicly quoted price in an active market.

Separate Accounts: Valued at the net asset value of shares held by the Plan at year end. Separate accounts are made up of a wide variety of underlying investments such as equities, preferred stock, bonds, real estate and mutual funds.

Fair value measurements at September 30, 2025:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Exchange traded funds	\$ 8,665,429	\$ -	\$ -
Mutual funds	4,500,962	-	-
Short term reserves	429,856	-	-
	<u>\$ 13,596,247</u>	<u>\$ -</u>	<u>\$ -</u>

Fair value measurements at September 30, 2024:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Separate account	\$ -	\$ 12,680,722	\$ -

TAMPA BANANA HANDLERS PENSION PLAN

NOTES TO FINANCIAL STATEMENTS - CONTINUED

4. RELATED PARTY AND PARTIES-IN-INTEREST TRANSACTIONS

The Plan pays investment and operating expenses directly to service providers. These transactions qualify as party-in-interest transactions, which are exempt from the prohibited transactions rules of ERISA.

5. RISKS AND UNCERTAINTIES

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

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

6. SUBSEQUENT EVENTS

The plan has evaluated subsequent events through August 20, 2026, the date the financial statements were available to be issued.

TAMPA BANANA HANDLERS PENSION PLAN

Supplemental Schedules

September 30, 2025

TAMPA BANANA HANDLERS PENSION PLAN

ASSETS HELD AT END OF YEAR - MODIFIED CASH BASIS

SEPTEMBER 30, 2025

Issuer Borrower	Number of Units	Cost	Current Value
<u>Exchange Traded Funds</u>			
Ishares Core S&P Mid Cap	6,483	\$ 365,385	\$ 423,081
Ishares Core S&P Small	3,621	365,459	430,283
Ishares Core S&P 500	8,174	5,174,713	5,470,858
Ishares Core US	11,235	1,112,696	1,126,309
Vanguard FTSE All World	12,137	739,870	866,218
Vanguard FTSE Developed	2,252	124,952	134,940
Vanguard FTSE Emerging	3,945	190,014	213,740
		<u>\$ 8,073,089</u>	<u>\$ 8,665,429</u>
<u>Mutual Funds</u>			
Artisan High Income Institutional	32,282	\$ 291,391	\$ 298,933
Guggenheim Total Return Bond Institutional	57,033	1,349,215	1,378,493
Performance Trust Total Return Bond Institutional	68,511	1,346,711	1,368,859
Regan Total Return Income Institutional	64,599	615,000	622,737
Artisan International Value Institutional	8,858	461,823	484,629
Grandeur Peak Global Contrarian Institutional	18,425	316,925	347,311
		<u>\$ 4,381,065</u>	<u>\$ 4,500,962</u>
Short term reserves		<u>\$ 429,856</u>	<u>\$ 429,856</u>
Total Assets Held			<u>\$ 13,596,247</u>

TAMPA BANANA HANDLERS PENSION PLAN

REPORTABLE TRANSACTIONS

SEPTEMBER 30, 2025

Description	Purchase Price	Selling Price	Lease Rental	Expense of Transaction	Cost of Asset	Current Value	Net Gain or Loss
Prudential Insurance							
Transfer to Marcum Wealth	\$ -	\$ 12,893,383	\$ -	\$ -	\$ 9,009,019	\$ -	\$ 3,884,364
Marcum Wealth							
Transfer from Prudential Insurance	12,893,383	-	-	-	-	13,596,247	-

TAMPA BANANA HANDLERS PENSION PLAN

OPERATING EXPENSES - MODIFIED CASH BASIS

YEAR ENDED SEPTEMBER 30, 2025

(with Comparative Totals for the Year Ended September 30, 2024)

	2025	2024
Insurance	\$ 65,885	\$ 105,615
Administration fees and costs	51,872	48,602
Actuarial fees	45,414	63,438
Educational conferences	15,772	12,064
Legal fees	12,373	15,580
Audit fees	10,506	22,037
Bank charges	2,114	2,387
Office and other	1,427	3,106
Information searches	390	-
Meetings	115	376
	<u>\$ 205,868</u>	<u>\$ 273,205</u>

2024 Schedule SB, Line 32 – Schedule of Amortization Bases
Tampa Banana Handlers Pension Plan
EIN: 62-1333756 / PN: 003

Shortfall Amortization

The amount needed to amortize the Funding Shortfall to the Applicable Funding Target, in combination with prior Shortfall Amortizations, for the plan year beginning October 1, 2024 is determined below. The net Funding Shortfall for a plan year is amortized in fifteen level payments. The present value and amortization factors shown below are based on the interest rates for determining the Applicable Funding Target for the current plan year.

1. Present value of remaining prior Shortfall Amortizations

	<u>Date</u> <u>Established</u>	<u>Amortization</u> <u>Amount</u>	<u>Years</u> <u>Remaining</u>	<u>Present Value</u> <u>Factor</u>	<u>Present</u> <u>Value</u>
a.	10/1/2022	\$159,274	13	9.731575	\$1,549,987
b.	10/1/2023	48,678	14	10.241957	498,558
c.	Total	207,952			2,048,545

2. Shortfall Amortization for current plan year

a.	Applicable Funding Target	13,202,519
b.	Actuarial Value of Assets less Prefunding Balance	11,517,196
c.	Is the plan exempt from establishing a Shortfall Amortization for the current year?	No
d.	Funding Shortfall [(a) - (b), but not < \$0]	1,685,323
e.	Net Funding Shortfall [If (d) > \$0, (d) - (1c), otherwise n/a]	(363,222)
f.	Amortization factor	10.726604
g.	Shortfall Amortization for current plan year [(e) ÷ (f)]	(\$33,862)

3. Total Shortfall Amortizations

[(1c) + (2g), but not < \$0]	174,090
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2024 Schedule SB, Part V – Summary of Plan Provisions
Tampa Banana Handlers Pension Plan
EIN: 62-1333756 / PN: 003

Summary of Principal Plan Provisions

This summary of plan provisions is intended to only describe the essential features of the Plan. All eligibility requirements and benefit amounts shall be determined in strict accordance with the plan document itself.

Plan Year

The 12-month period commencing on October 1 and ending on the following September 30.

Effective Date

The plan was effective October 1, 1972. The plan document was amended and restated effective October 1, 2015.

The plan was frozen effective October 15, 2023.

Participation

Each covered employee shall be a participant in the plan after 500 hours of future vesting service.

No employees will become participants in the plan on or after October 15, 2023.

Future Vesting Service

Effective October 1, 1976, a year of future vesting service means a Plan Year in which a Participant has at least 500 hours of service.

Future Credited Service

For Plan Years commencing prior to October 1, 1976, the following table will apply:

Hours in a Plan Year	Future Credited Service
700 or more	1.00
Less than 700 hours	.00

For Plan Years commencing on or after October 1, 1976 and prior to October 1, 1978, the following table will apply:

Hours in a Plan Year	Future Credited Service
700 or more	1.00
Less than 700 hours	.00

2024 Schedule SB, Part V – Summary of Plan Provisions
Tampa Banana Handlers Pension Plan
EIN: 62-1333756 / PN: 003

For Plan Years commencing on or after October 1, 1978 and prior to October 1, 2019, the following table will apply:

Hours in a Plan Year	Future Credited Service
1,000 or more	1.00
900 but less than 1,000	.90
800 but less than 900	.80
700 but less than 800	.70
600 but less than 700	.60
500 but less than 600	.50
Less than 500 hours	.00

For Plan Years commencing on or after October 1, 2019 and prior to October 15, 2023, the following table will apply:

Hours in a Plan Year	Future Credited Service
1,000 or more	1.00
900 but less than 1,000	.90
Less than 900 hours	.00

No further credited service will be accrued on and after October 15, 2023.

Accrued Benefit

Monthly benefit amount is equal to:

\$11.20 x credited service earned prior to October 1, 1978, plus \$27.50 x credited service after September 30, 1978 but before October 1, 1993, plus \$46.00 x credited service after September 30, 1993 but before October 1, 1995, and \$54.00 for service after September 30, 1995 but before October 1, 1996, plus \$62.00 for service after September 30, 1996 but before October 1, 1997, plus \$72.00 for service after September 30, 1997 but before October 1, 1999, plus \$86.00 for service after September 30, 1999, but before October 1, 2000, plus \$89.00 for service after September 30, 2000, but before October 1, 2011, plus \$91.00 for service after September 30, 2001, but before October 1, 2004, plus \$96.00 for service after September 30, 2004, but before October 1, 2005, plus \$100 for service after September 30, 2005.

2024 Schedule SB, Part V – Summary of Plan Provisions
Tampa Banana Handlers Pension Plan
EIN: 62-1333756 / PN: 003

Normal Retirement

The Normal Retirement Date is the first day of the month coincident with or next following the later of the attainment of age 65 or the completion of 5 years of participation. A participant's Normal Retirement Benefit is equal to the Accrued Benefit at Normal Retirement Date.

Early Retirement

Early Retirement occurs on the first day of any month coinciding with or next following the termination of employment after attainment of age 55 and the completion of 5 or more years of vesting service. The amount of a Participant's Early Retirement Pension shall be equal to his Accrued Benefit but reduced by 6.67% per year for the first 5 years, and 3.33% for each additional year that commencement precedes age 65.

Late Retirement

A participant who retires after Normal Retirement Date will receive a benefit equal to the greater of the Accrued Benefit as of the Late Retirement Date or the Accrued Benefit at Normal Retirement Date actuarially increased to Late Retirement Date.

Disability Retirement Benefit

Disability retirement occurs on the first day of the month following disability and the completion of 5 or more years of vesting service.

The amount of a Participant's Disability Retirement Pension shall be equal to his Accrued Benefit as of date of disability.

Deferred Vested Pension

A participant that terminates employment with 5 or more years of vesting service is eligible for a Deferred Vested Pension equal to the Accrued Benefit payable beginning at Normal Retirement Date or payment may commence prior to Normal Retirement Date in accordance with Early Retirement provisions.

Normal Form of Benefit and Options

The normal form of a Participant's annual retirement benefit shall be a single life annuity with 3 years certain. For married participants, the Normal Form is a 50% Joint and Survivor pension which is actuarially equivalent to the monthly life annuity with 3 years certain.

Optional Forms of Benefit: 50%, 75%, or 100% Joint and Survivor Annuity, 5, 10 or 15 year certain and life annuity and Social Security Level Income Option.

2024 Schedule SB, Part V – Summary of Plan Provisions
Tampa Banana Handlers Pension Plan
EIN: 62-1333756 / PN: 003

Death Benefit Prior to Commencement

A Participant who dies before the annuity starting date and who is survived by a spouse shall have his death benefit paid to his surviving spouse in the form of a pre-retirement survivor annuity. In the case of a Participant who dies after the earliest retirement age under the Plan, the annuity payments to the spouse shall be equal to the amount which would be payable to the spouse had the Participant retired on the date before the Participant's date of death and elected to receive his Pension in the form of a 50% joint and survivor annuity. In the case of a Participant who dies on or before the earliest retirement age under the Plan, the annuity payments to the spouse shall be the amount which would be payable to the spouse had the Participant separated from service on the date of his death, survived to the earliest retirement age under the Plan, elected to receive his pension in the form of a 50% joint and survivor annuity at his earliest retirement age, and died on the day after the day on which the Participant would have attained the earliest retirement age under the Plan.

In addition, there is a lump sum benefit of \$2,000 payable to the designated beneficiary in the event of death prior to retirement.

Changes in Principal Plan Provisions since Prior Valuation

None.

2024 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Tampa Banana Handlers Pension Plan
EIN: 62-1333756 / PN: 003

Summary of Actuarial Methods

The ultimate cost of a pension plan is the excess of actual benefits and administrative expenses paid over actual net investment return on plan assets during the plan's existence until the last payment has been made to the last participant. The plan's "actuarial cost method" determines the expected incidence of actuarial costs by allocating portions of the ultimate cost to each plan year. The cost method is thus a budgeting tool to help ensure that the plan will be adequately and systematically funded and accounted for. Annual contributions are also affected by the "asset valuation method" (as well as the plan provisions, actuarial assumptions, and actual plan demographic and investment experience each year).

Actuarial Cost Method

The actuarial cost method used for determining the plan's ERISA funding requirements is the unit credit method, as required by the Pension Protection Act of 2006. Under this method, an accrued benefit is determined at each active participant's assumed retirement age based on compensation and service at both the beginning and the end of the current year. The plan's normal cost is the sum of the present value of the excess of each active participant's accrued benefit at the end of the current year over that at the beginning of the current year. The plan's accrued liability is the sum of (a) the present value of each active participant's accrued benefit at the beginning of the current year plus (b) the present value of each inactive participant's future benefits. This method is prescribed for ERISA funding requirements by the Pension Protection Act of 2006.

Funding Requirements

Each year employer contributions must fund the normal cost and amortize a portion of the unfunded actuarial accrued liability. IRS minimum funding rules specify amortization schedules for the unfunded actuarial accrued liability, depending on the source of increase or decrease (Plan improvements, assumption changes, gains/losses, etc.).

Another factor can also affect funding requirements. The excess, if any, of past contributions over the accumulated minimum required amount creates a credit balance, which may be used to offset the minimum required contribution.

Asset Valuation Method

The Actuarial Value of Assets used for determining the plan's ERISA funding requirements is equal to the Adjusted Market Value of Assets. The Adjusted Market Value of Assets includes contributions receivable after the end of Plan Year discounted back to the current valuation date using the prior year's Effective Interest Rate.

PBGC Variable-Rate Premium Method

The standard method is used for the PBGC variable-rate premium calculation (adopted October 1, 2023).

Amortization Method

For the Plan's ERISA funding requirements, incremental Funding Shortfall amounts are amortized over a fifteen-year period, and the related shortfall amortization payment is determined on the first valuation date following the plan year in which it arises based on the segment rates used for ERISA minimum funding purposes on that date, as prescribed under IRC Section 430. All prior shortfall amortizations were eliminated effective with the 2020 valuation as the Plan Sponsor elected to apply the provisions of Section 9705 of the American Rescue Plan Act of 2021 for the 2020 plan year.

2024 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Tampa Banana Handlers Pension Plan
EIN: 62-1333756 / PN: 003

Changes in Actuarial Methods since Prior Valuation

None.

2024 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Tampa Banana Handlers Pension Plan
EIN: 62-1333756 / PN: 003

Summary of Actuarial Assumptions

ECONOMIC ASSUMPTIONS

Interest Rates

The current funding and PBGC interest rates are as follows. The funding interest rates are prescribed under IRS regulations based on the Plan Sponsor's interest rate election. The PBGC interest rates are based on the Plan Sponsor's elected method for determining the premium funding target.

	Minimum Funding	Maximum Deductible	PBGC Premium
Segment 1 (0–5 years)	5.05%	5.05%	4.17%
Segment 2 (5–20 years)	5.31%	5.31%	4.76%
Segment 3 (20+ years)	5.59%	5.37%	5.25%
Effective Interest Rate	5.44%	5.33%	4.99%

ERISA minimum funding: 24-month average segment rates, using a zero-month lookback period, adjusted to reflect the applicable segment rate stabilization corridor. The Plan Sponsor elected to reflect the extension of the pension funding stabilization percentages under Section 9706 of the American Rescue Plan Act of 2021 for the 2020 plan year.

Maximum Deductible Contribution: 24-month average segment rates, but not adjusted to reflect segment rate stabilization.

PBGC premium: Spot segment rates for the month preceding the valuation date, but not adjusted to reflect segment rate stabilization. The standard method is adopted effective October 1, 2023 for the PBGC variable-rate premium calculation

For FASB ASC Topic 960 purposes: 6.00% per year (net of all expenses).

Mortality

For ERISA funding and PBGC premium purposes: IRS 2024 Combined Mortality Tables, separate tables for males and females. IRS Revenue-Ruling 96-7 tables used for disabled mortality.

2024 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Tampa Banana Handlers Pension Plan
EIN: 62-1333756 / PN: 003

Turnover

Sample rates as shown below:

Age	Males	Females
20	0.1494	0.2494
25	0.0993	0.1494
30	0.0691	0.0993
35	0.0487	0.0691
40	0.0281	0.0487
45	0.0167	0.0281
50	0.0040	0.0167
55	0.0000	0.0040
60	0.0000	0.0000

Disability

Age	Males	Females
20	0.0007	0.0007
25	0.0008	0.0008
30	0.0010	0.0010
35	0.0013	0.0013
40	0.0017	0.0017
45	0.0025	0.0025
50	0.0042	0.0042
55	0.0076	0.0076
60	0.0150	0.0150

Retirement

65.

Commencement Age for Deferred Benefit:

65.

Form of Payment

Single life annuity with 3 years certain.

Marital Characteristics

For participants not in pay status: 80% of participants are assumed to be married, with males 4 year older than females.

For participants in pay status: Actual birth dates of spouses are included in the census data, where relevant.

2024 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Tampa Banana Handlers Pension Plan
EIN: 62-1333756 / PN: 003

Expenses

\$237,190 as of the beginning of the plan year.

Benefits Not Valued

All benefits are valued.

Special Data Adjustments

None.

Changes in Actuarial Assumptions since Prior Valuation

ERISA funding segment interest rates: From 4.75%, 5.00%, and 5.74% per year to 5.05%, 5.31%, and 5.59% per year.

PBGC premium segment interest rates: From 5.58%, 5.66%, and 5.56% per year to 4.17%, 4.76%, and 5.25% per year.

Maximum Deductible segment interest rates: From 3.82%, 4.59%, and 4.63% per year to 5.05%, 5.31%, and 5.37% per year.

ERISA funding, PBGC premium and Maximum Deductible mortality: From statutory tables for 2023 to statutory tables for 2024.

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025

▶ Round off amounts to nearest dollar.

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

A Name of plan Tampa Banana Handlers Pension Plan	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Logistec USA, Inc.	D Employer Identification Number (EIN) 62-1333756
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>10</u> Day <u>1</u> Year <u>2024</u>	
2 Assets:	
a Market value	2a 12,796,884
b Actuarial value	2b 11,517,196
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment.....	(1) Number of participants 63 (2) Vested Funding Target 5,155,864 (3) Total Funding Target 5,155,864
b For terminated vested participants.....	46 2,994,066 2,994,066
c For active participants	77 4,720,248 5,052,589
d Total.....	186 12,870,178 13,202,519
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 5.44 %
6 Target normal cost.....	
a Present value of current plan year accruals.....	6a 0
b Expected plan-related expenses	6b 237,190
c Target normal cost	6c 237,190

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

SIGN HERE	 Signature of actuary	07/06/2026 Date
Daniel Colby Type or print name of actuary		26-07115 Most recent enrollment number
Milliman, Inc. Firm name		(312) 726-0677 Telephone number (including area code)
71 S. Wacker Drive, 31st Floor Chicago IL 60606 Address of the firm		

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

TAMPA BANANA HANDLERS PENSION PLAN

ASSETS HELD AT END OF YEAR - MODIFIED CASH BASIS

SEPTEMBER 30, 2025

Issuer Borrower	Number of Units	Cost	Current Value
<u>Exchange Traded Funds</u>			
Ishares Core S&P Mid Cap	6,483	\$ 365,385	\$ 423,081
Ishares Core S&P Small	3,621	365,459	430,283
Ishares Core S&P 500	8,174	5,174,713	5,470,858
Ishares Core US	11,235	1,112,696	1,126,309
Vanguard FTSE All World	12,137	739,870	866,218
Vanguard FTSE Developed	2,252	124,952	134,940
Vanguard FTSE Emerging	3,945	190,014	213,740
		<u>\$ 8,073,089</u>	<u>\$ 8,665,429</u>
<u>Mutual Funds</u>			
Artisan High Income Institutional	32,282	\$ 291,391	\$ 298,933
Guggenheim Total Return Bond Institutional	57,033	1,349,215	1,378,493
Performance Trust Total Return Bond Institutional	68,511	1,346,711	1,368,859
Regan Total Return Income Institutional	64,599	615,000	622,737
Artisan International Value Institutional	8,858	461,823	484,629
Grandeur Peak Global Contrarian Institutional	18,425	316,925	347,311
		<u>\$ 4,381,065</u>	<u>\$ 4,500,962</u>
Short term reserves		<u>\$ 429,856</u>	<u>\$ 429,856</u>
Total Assets Held			<u>\$ 13,596,247</u>

2024 Schedule SB, Line 26a – Schedule of Active Participant Data
Tampa Banana Handlers Pension Plan
EIN: 62-1333756 / PN: 003

Active Participants by Age and Service

The number of active participants, summarized by attained age and years of credited service as of October 1, 2024, is shown below.

Age	Years of Credited Service										Total
	0	1–4	5–9	10–14	15–19	20–24	25–29	30–34	35–39	40+	
0–24	-	1	-	-	-	-	-	-	-	-	1
25–29	-	3	2	-	-	-	-	-	-	-	5
30–34	-	3	3	2	-	-	-	-	-	-	8
35–39	-	2	1	1	-	-	-	-	-	-	4
40–44	-	6	3	2	2	2	-	-	-	-	15
45–49	-	4	2	1	1	3	1	1	-	-	13
50–54	-	2	-	2	4	1	1	-	-	-	10
55–59	-	-	2	1	5	1	-	-	-	-	9
60–64	-	-	1	1	3	-	2	1	-	1	9
65–69	-	-	-	-	1	2	-	-	-	-	3
70+	-	-	-	-	-	-	-	-	-	-	-
Total	-	21	14	10	16	9	4	2	-	1	77

2024 Schedule SB, Line 19c – Discounted Employer Contributions
Tampa Banana Handlers Pension Plan
EIN: 62-1333756 / PN: 003

Line 19c. - Contributions Allocated Toward Minimum Required Contribution for Current Year

Date	Plan Year to Apply Contribution	Effective Interest Rate	Late Quarterly Interest Rate	Contribution Amount	Discounted Value as of 10/1/2024
10/22/2024	2024-2025	5.44%		\$ 19,284	\$ 19,225
11/7/2024	2024-2025	5.44%		10,153	10,098
11/7/2024	2024-2025	5.44%		6,974	6,937
12/9/2024	2024-2025	5.44%		10,106	10,005
1/9/2025	2024-2025	5.44%		27,616	27,219
2/11/2025	2024-2025	5.44%	10.44%	35,856	35,110
3/6/2025	2024-2025	5.44%		22,890	22,377
4/8/2025	2024-2025	5.44%		13,915	13,538
5/6/2025	2024-2025	5.44%	10.44%	20,613	19,920
5/14/2025	2024-2025	5.44%	10.44%	17,670	17,042
7/8/2025	2024-2025	5.44%		24,240	23,275
7/23/2025	2024-2025	5.44%	10.44%	2,044	1,957
7/24/2025	2024-2025	5.44%	10.44%	6,238	5,969
7/24/2025	2024-2025	5.44%	10.44%	2,979	2,851
7/31/2025	2024-2025	5.44%	10.44%	1,930	1,843
8/8/2025	2024-2025	5.44%	10.44%	2,146	2,045
8/12/2025	2024-2025	5.44%	10.44%	52,961	50,418
8/14/2025	2024-2025	5.44%		1,857	1,774
8/21/2025	2024-2025	5.44%		2,533	2,417
8/28/2025	2024-2025	5.44%		1,396	1,331
9/4/2025	2024-2025	5.44%		2,559	2,436
9/11/2025	2024-2025	5.44%		2,197	2,090
9/19/2025	2024-2025	5.44%		2,015	1,914
9/26/2025	2024-2025	5.44%		1,700	1,613
10/3/2025	2024-2025	5.44%		1,345	1,275
10/10/2025	2024-2025	5.44%		1,921	1,820
10/17/2025	2024-2025	5.44%		825	780
10/24/2025	2024-2025	5.44%	10.44%	14,526	13,715
11/3/2025	2024-2025	5.44%	10.44%	14,278	13,444
11/7/2025	2024-2025	5.44%	10.44%	2,780	2,615
11/14/2025	2024-2025	5.44%	10.44%	42,606	40,001
6/15/2026	2024-2025	5.44%		59,349	54,226
				<u>\$429,501</u>	<u>\$411,280</u>

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
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Part I	Annual Report Identification Information
For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025	
A	This return/report is for: ☐ a multiemployer plan ☒ a single-employer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here ☒
D	Check box if filing under: ☐ Form 5558 ☒ automatic extension ☐ special extension (enter description) _____ ☐ the DFVC program
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here ☐

Part II	Basic Plan Information—enter all requested information		
1a	Name of plan TAMPA BANANA HANDLERS PENSION PLAN	1b	Three-digit plan number (PN) ▶ 003
		1c	Effective date of plan 07/01/1965
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) LOGISTEC USA, INC. NATIONAL EMPLOYEE BENEFIT ADMIN 2050 NW 150TH AVENUE PEMBROKE PINES FL 33028-2888	2b	Employer Identification Number (EIN) 62-1333756
		2c	Plan Sponsor's telephone number 800-842-5899
		2d	Business code (see instructions) 525100

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

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

SIGN HERE	AEEC60154D5E488... Signature of plan administrator	7/10/2026	HOWARD ROUNDTREE
		Date	Enter name of individual signing as plan administrator
SIGN HERE	DBCBC7B9BCC74D4... Signature of employer/plan sponsor	7/10/2026	MICHEL BRISEBOIS
		Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE

Federal Statements
TAMPA BANANA HANDLERS PENSION PLAN
Plan: 003

Plan transactions in excess of 5% of plan assets

Name								
Description		Purchase Price	Selling Price	Lease Rental	Expenses	Cost of Asset	Current Value	Net Gain or Loss
PRUDENTIAL INSURANCE	TRANSFER TO MARCUM WEALTH	\$	\$12893383	\$	\$	\$ 9009019	\$	\$ 3884364
MARCUM WEALTH	TRANSFER FROM PRUDENTIAL IN	12893383					13596247	