

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed 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-SF.	OMB Nos. 1210-0110 1210-0089 2025 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025	
A	This return/report is for: ☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)
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	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)
D	If the plan is a collectively-bargained plan, check here ▶ ☐
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 L. KNIFE & SON, INC. PENSION PLAN	1b Three-digit plan number (PN) ▶ 005
		1c Effective date of plan 07/26/1985
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) L. KNIFE & SON, LLC. 35 ELDER AVENUE KINGSTON, MA 02364-0510	2b Employer Identification Number (EIN) 99-1893691
		2c Sponsor's telephone number 781-585-5165
		2d Business code (see instructions) 424800
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
5a	Total number of participants at the beginning of the plan year	5a 105
b	Total number of participants at the end of the plan year	5b 103
c(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	5c(1)
c(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	5c(2)
d(1)	Total number of active participants at the beginning of the plan year	5d(1) 48
d(2)	Total number of active participants at the end of the plan year	5d(2) 47
e	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e 0

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	09/18/2026	RYAN WELLS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	09/17/2026	RYAN WELLS
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☒ Yes ☐ No ☐ Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 583005. (See instructions.)

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	13529023	15140605
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	13529023	15140605
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	300000	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	2071054	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		2371054
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	681431	
e Certain deemed and/or corrective distributions (see instructions) .	8e		
f Administrative service providers (salaries, fees, commissions)	8f	10450	
g Other expenses	8g	67591	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		759472
i Net income (loss) (subtract line 8h from line 8c)	8i		1611582
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristic Codes

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1B 3H
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions

10 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)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		1000000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below.	☒ Yes ☐ No
a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40	11a 0
b PBGC missed contribution reporting requirements. If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, 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 _____	

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.	☐ Yes ☐ No
a 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 letter ruling granting the waiver. _____ Month _____ Day _____ Year _____	
If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.	
b Enter the minimum required contribution for this plan year	12b
c Enter the amount contributed by the employer to the plan for this plan year	12c
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d
e Will the minimum funding amount reported on line 12d be met by the funding deadline?	☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?	☐ Yes ☒ No
a If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	
☐ Yes ☒ No	
c 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.)	
13c(1) Name of plan(s):	13c(2) EIN(s)
13c(3) PN(s)	

Part VIII IRS Compliance Questions

14a 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
14b 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	
15 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ____/____/____ (MM/DD/YYYY) and the Opinion Letter serial number _____.	

SCHEDULE 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 2025 This Form is Open to Public Inspection
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For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025	
▶ 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 L. KNIFE & SON, INC. PENSION PLAN	B Three-digit plan number (PN) ▶ 005
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF L. KNIFE & SON, LLC.	D Employer Identification Number (EIN) 99-1893691
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 01 Day 01 Year 2025			
2	Assets:			
a	Market value	2a	13529023	
b	Actuarial value	2b	13529023	
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	33	6427851	6427851
b	For terminated vested participants	24	1275880	1275880
c	For active participants	48	5225296	7205122
d	Total	105	12929027	14908853
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	5.42 %	
6	Target normal cost			
a	Present value of current plan year accruals	6a	387734	
b	Expected plan-related expenses	6b	40000	
c	Target normal cost	6c	427734	

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 PHILIP A. ORETO, FCA, EA, MAAA Type or print name of actuary STANDARD RETIREMENT SERVICES, INC. Firm name 1100 SW SIXTH AVENUE PORTLAND, OR 97204 Address of the firm	08/24/2026 Date 26-06377 Most recent enrollment number 781-756-3425 Telephone number (including area code)
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Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	1534275
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	631936
9 Amount remaining (line 7 minus line 8)	0	902339
10 Interest on line 9 using prior year's actual return of <u>3.97</u> %	0	35823
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.24</u> %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	938162

Part III Funding Percentages

14 Funding target attainment percentage	14	84.45 %
15 Adjusted funding target attainment percentage	15	84.45 %
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	85.73 %
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
07/16/2025	150000				
10/15/2025	75000				
01/07/2026	75000				
Totals ►			18(b)	300000	18(c) 0

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

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	288823

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
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost**21** Discount rate:**a** Segment rates:1st segment:
5.07 %2nd segment:
5.31 %3rd segment:
5.50 %☐ N/A, full yield curve used**b** Applicable month (enter code)**21b**

4

22 Weighted average retirement age**22**

59

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**

0

30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)**30**

0

Part VIII Minimum Required Contribution For Current Year**31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6c)**31a**

427734

b Excess assets, if applicable, but not greater than line 31a**31b**

0

32 Amortization installments:**a** Net shortfall amortization installment

Outstanding Balance

Installment

2317992

236296

b Waiver amortization installment

0

0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount**33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)**34**

664030

Carryover balance

Prefunding balance

Total balance

35 Balances elected for use to offset funding requirement

0

375207

375207

36 Additional cash requirement (line 34 minus line 35)**36**

288823

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)**37**

288823

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**

0

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)**39**

0

40 Unpaid minimum required contributions for all years**40**

0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)**41** If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☐ 2021

Schedule SB, Line 19 - Discounted Employer Contributions

L. Knife & Son, Inc. Pension Plan

99-1893691 / 005

For the Plan Year 01/01/2025 through 12/31/2025

Date	Contribution	Prior Year Amounts			Current Year Amounts				
		Amount	Interest Rate	Adjusted Amount	Late Quarterly Amount	Interest Rate	Other	Interest Rate	Adjusted Amount
7/16/2025	150,000				150,000	10.42%	-	5.42%	145,790
10/15/2025	75,000						75,000	5.42%	71,951
1/7/2026	75,000						75,000	5.42%	71,082
Total	300,000	-			150,000		150,000		288,823

L. Knife & Son, Inc. Pension Plan

Appendix C – Other Attachments to Schedule SB of Form 5500

*For attachment to 2025 Schedule SB, Line 22 – Description of Weighted Average Retirement Age
EIN 99-1893691 / PN 005*

Weighted Average Retirement Age

Age	Estimated Plan Participants	Percentage Expected to Retire	Number Expected to Retire	Weighted Factor
59	100.00	100%	100.00	5,900.00
			100.00	5,900.00
Weighted Average Retirement Age:				59.00

L. Knife & Son, Inc. Pension Plan

Appendix C – Other Attachments to Schedule SB of Form 5500

For attachment to 2025 Schedule SB, Line 26 – Schedule of Active Participant Data
EIN 99-1893691 / PN 005

Active Participant Age/Service Distribution

Age	Years of Credit Service										Total
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	>40	
<25		1									1
25-29		3									3
30-34		3	3								6
35-39		5	3	1							9
40-44			1	1	1						3
45-49			2	1		2					5
50-54	1	1				1	5				8
55-59	4	1		1		1					7
60-64	4								1		5
65-69	1										1
>70											0
Total	10	14	9	4	1	4	5	0	1	0	48

L. Knife & Son, Inc. Pension Plan

Appendix C – Other Attachments to Schedule SB of Form 5500

For attachment to 2025 Schedule SB, Line 32 – Schedule of Amortization Bases
EIN 99-1893691 / PN 005

Shortfall Amortization Bases

Date Established	Type of Base	Amortization Amount	Years Remaining	Present Value of Installments
01/01/2025	Shortfall	\$42,100	15	\$451,519
01/01/2024	Shortfall	(45,144)	14	(462,289)
01/01/2023	Shortfall	239,340	13	2,328,762
		\$236,296		\$2,317,992

L. Knife & Son, Inc. Pension Plan

Appendix B – Summary of Actuarial Assumptions and Methods

For attachment to 2025 Schedule SB, Part V – Actuarial Assumptions and Methods
EIN 99-1893691 / PN 005

Actuarial Value of Assets: Market Value Method

Turnover: ASPA table W3

Sample Rates:

<u>Age</u>	<u>Service < 5 years</u>	<u>Service ≥ 5 Years</u>
25	14.03%	0%
40	7.09%	0%
55	0.47%	0%

Disability Incidence: Not Applicable

Retirement Date - Actives: Later of Valuation Date and Age 59

-Term Vested: Age 63

Salary Scale: N/A

Future Increase in Wage Base: N/A

Future Increase in CPI: N/A

Marital Status: 80% assumed married with spouse assumed to be the same age as participant.

Assumed Form of Payment: Participants are assumed to elect a lump sum up to \$20,000.

Expenses: Expected administrative expenses was added to funding normal cost. \$40,000 expected for the 2025 plan year.

Plan Benefits Not Considered: None

Funding Assumptions

For Minimum Funding and AFTAP (ARA Rates) Funding Target Discount Rates:

Years 0 to 5:	5.07%
Years 6 to 20:	5.31%
Years 21 on:	5.50%

For Maximum Deductible Contribution (PPA Rates) Funding Target Discount Rates:

Years 0 to 5:	5.07%
Years 6 to 20:	5.33%
Years 21 on:	5.36%

L. Knife & Son, Inc. Pension Plan

Appendix B - Summary of Actuarial Assumptions and Methods (cont.)

For PBGC Premiums (Standard Method)

Funding Target Discount Rates:

Years 0 to 5: 4.65%

Years 6 to 20: 5.28%

Years 21 on: 5.63%

Mortality Table:

Pre-Retirement Mortality: None

Post-Retirement Mortality: Lump Sum payments: IRS 2025 Static Applicable Mortality Table for 417(e)

All other benefits: 2025 IRS Small Plan Combined Static Mortality (Dynamic).

ASC 960 Assumptions

ASC 960 Discount Rate: 6.00%

Mortality Table:

Pre-Retirement Mortality: None

Post-Retirement Mortality: Lump Sum payments: IRS 2025 Static Applicable Mortality Table for 417(e)

All other benefits: RP-2000 Combined Mortality Table

Changes Since Prior Year: The mortality table and segment rates were updated as per IRS regulations.

The ASC 960 discount rate was changed to 6.00% to be consistent with assumed long-term rate of return used for ASC 715 purposes.

L. Knife & Son, Inc. Pension Plan

Appendix A – Summary of Principal Plan Provisions

*For attachment to 2025 Schedule SB, Part V – Summary of Plan Provisions
EIN 99-1893691 / PN 005*

Original Effective Date:	July 26, 1985
Last Restatement:	January 15, 2021
Subsequent Amendments:	Effective January 1, 2024, increase in Pension Rates for next five years.
Eligible Employee:	L. Knife & Son - Member of the General Teamsters, Chauffeurs, Warehousemen & Helpers of Brockton & Vicinity, Local Union #653, and on the L. Knife & Son, Inc. union seniority list. A & Eagle, Danvers & Plymouth - Route Salesman, Spare Driver or Warehousemen. Tri-Valley - Member of the General Teamsters, Chauffeurs, Warehousemen & Helpers & Miscellaneous Crafts, Local 182 of Utica & Central New York. Affiliated with International Brotherhood of Teamsters, and on the Tri-Valley Beverage union seniority list. Seaboard Products - Truck Drivers, Chauffeurs and Helpers Union, Local 42, Affiliated with International Brotherhood of Teamsters, Chauffeurs, Warehousemen and Helpers of America, and on the Seaboard Products union seniority or the Steward for Local 42.
Entry Date:	July 26, 1985, and January 1, 1986 and each January 1 thereafter
Participation:	An employee is an Eligible Employee on the Entry Date. No new entrants except employees of L. Knife & Son, Inc.
Service:	The period of an employee's employment with the employer, as determined by the employer from its personnel records.
Pension Credit:	L. Knife before January 1, 1985 and Seaboard before January 1, 1991, Pension Credits accumulated under Teamsters Plan. No Pension Credit for employees at Tri-Valley or Dewar prior to October 31, 1988. No Pension Credited earned unless in the class of Eligible Employee. No Pension Credit currently being earned by Seaboard, Tri-Valley or A & Eagle Snacks employees.

L. Knife & Son, Inc. Pension Plan

Appendix A - Summary of Plan Provisions (cont.)

<u>Hours</u>			<u>Pension Credit</u>
less than 375			0 month
375	--	449	2 months
450	--	599	3 months
600	--	749	4 months
750	--	829	5 months
830	--	999	6 months
1,000	--	1,149	7 months
1,150	--	1,299	8 months
1,300	--	1,499	9 months
1,500	--	1,649	10 months
1,650	--	1,799	11 months
1,800 or more			12 months

<i>Vesting Service:</i>	Plan Years and months, including service under the Teamsters Plan but excluding service prior to October 31, 1998 for employees at Tri-Valley and Dewar.
<i>Normal Retirement Date:</i>	The later of attainment of age 63 or 5 years of Vesting Service.
<i>Early Retirement Date:</i>	Any participant who ceases to be an Employee after he attains age 49 and has completed 15 years of Pension Credit. Early Retirement may be elected after he has attained age 52.
<i>Compensation:</i>	Not Applicable.
<i>Average Monthly Compensation:</i>	Not Applicable.
<i>Normal Retirement Benefit: Regular Pension</i>	The sum of the amount of Pension Credit earned times the Regular Pension Rate applicable to that year and that Employer. If the total Pension Credits are over 25 years, using the 25 years resulting in the largest sum.

<u>Pension Credit Year</u>	<u>Pension Rate L. Knife</u>
prior to 1/1/1987	\$36
1/1/1987 - 12/31/1987	\$74
1/1/1988 - 12/31/1988	\$77
1/1/1989 - 12/31/1989	\$80
1/1/1990 - 12/31/1993	\$83
1/1/1994 - 12/31/2003	\$95
1/1/2004 - 12/31/2004	\$120
1/1/2005 - 12/31/2013	\$140
1/1/2014 - 12/31/2014	\$165
1/1/2015 - 12/31/2018	\$175
1/1/2019 - 12/31/2019	\$180
1/1/2020 - 12/31/2020	\$185

L. Knife & Son, Inc. Pension Plan

Appendix A - Summary of Plan Provisions (cont.)

1/1/2021 - 12/31/2021	\$190
1/1/2023 - 12/31/2023	\$200
1/1/2024 - 12/31/2024	\$210
1/1/2025 - 12/31/2025	\$220
1/1/2026 - 12/31/2026	\$230
1/1/2027 - 12/31/2027	\$240
1/1/2028 - Thereafter	\$250

<u>Pension Credit Year</u>	<u>A & Eagle Snacks</u>
prior to 1/1/1991	\$20
1/1/1991 - 12/31/1995	\$34
1/1/1996 - Thereafter	\$0

<u>Pension Credit Year</u>	<u>Seaboard</u>
prior to 1/1/1989	\$28
1/1/1989 - 12/31/1990	\$39.20
1/1/1991 - 12/31/1994	\$54
1/1/1995 - 12/31/1995	\$59
1/1/1996 - 12/31/1999	\$64
1/1/2000 - 12/31/2000	\$71
1/1/2001 - 12/31/2001	\$78
1/1/2002 - 12/31/2002	\$85

No additional Pension Credit after December 31, 2002.

<u>Pension Credit Year</u>	<u>Tri-Valley</u>
on/after 10/31/1988	\$32.32

No additional Pension Credit after December 31, 1990.

**Normal Retirement Benefit:
Special Service Pension**

For L. Knife employees with 30 or more years of L. Knife Pension Credit, the monthly pension will be between \$3,500 and \$4,700, based on the participant's attained age when he terminates employment and years of L. Knife Pension Credit.

Accrued Benefit:

Greater of projected Normal Retirement Benefit multiplied by the ratio of years of Pension Credit to the potential years of Pension Credit at Normal Retirement Date and Pension Credits and actual Pension Rates through termination.

L. Knife & Son, Inc. Pension Plan

Appendix A - Summary of Plan Provisions (cont.)

Early Retirement Benefit:

The accrued Regular Pension benefit multiplied by the Applicable Percentage from the table:

<u>Age at First Payment Date</u>	<u>Applicable Percentage</u>
58	80%
57	72%
56	65%
55	58%
54	53%
53	48%
52	43%

Termination Benefit:

A percentage of the Normal Retirement Benefit, deferred to Normal Retirement Date, based on the vesting schedules.

Vesting Schedules:

<u>Years of Vesting Service Years of Pension Credits</u>	<u>Vested Percentage</u>
less than 5	0%
5 or more	100%

Disability Benefit:

10 Years of Pension Credit required. The benefit is the sum of Pension Credit (max 25 years) times the Regular Pension Rate. Lump sum re-adjustment allowance not available. Participant must be incapable of performing any gainful employment for at least six months.

Late Retirement Benefit:

Normal Retirement Benefit plus \$100 per month if Participant attains age 64 and has completed 25 years of Pension Credit.

Normal Form of Benefit:

Life
Annuity

Optional Benefit Forms:

Life Annuity, Life Annuity with 10-year certain, Joint and Survivor Annuity, lump sum re-adjustment, Christmas Benefit Election available.

**Death Benefits
(Pre-Retirement):**

Five Years of Pension Credit or five Years of Vesting Service required. The surviving spouse of a vested participant who dies prior to commencement of benefits is entitled to the benefit the spouse would have received had the participant retired at the later of their current age or the earliest retirement age under the plan, with the 100% J&S form in effect, then died. Additional lump sum death benefit of \$100 times years of Pension Credit, to a maximum of \$2,500, if he has completed at least 10 years of Pension Credit.

**Death Benefits
(Post-Retirement):**

None except as provided by the annuity form elected.

L. Knife & Son, Inc. Pension Plan

Appendix A - Summary of Plan Provisions (cont.)

Cost of Living Supplements: None

Changes Since Last Year: None

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 2025 This Form is Open to Public Inspection
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For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025	
▶ 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 L. Knife & Son, Inc. Pension Plan	B Three-digit plan number (PN) ▶ 005
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF L. Knife & Son, LLC.	D Employer Identification Number (EIN) 99-1893691
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 1 Day 1 Year 2025			
2	Assets:			
a	Market value	2a	13,529,023	
b	Actuarial value	2b	13,529,023	
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	33	6,427,851	6,427,851
b	For terminated vested participants	24	1,275,880	1,275,880
c	For active participants	48	5,225,296	7,205,122
d	Total	105	12,929,027	14,908,853
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	5.42 %	
6	Target normal cost			
a	Present value of current plan year accruals	6a	387,734	
b	Expected plan-related expenses	6b	40,000	
c	Target normal cost	6c	427,734	

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 Philip A. Oreto, FCA, EA, MAAA Type or print name of actuary Standard Retirement Services, Inc. Firm name 1100 SW Sixth Avenue Portland Address of the firm OR 97204	08/24/2026 Date 26-06377 Most recent enrollment number (781) 756-3425 Telephone number (including area code)
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Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	1,534,275
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	631,936
9 Amount remaining (line 7 minus line 8)	0	902,339
10 Interest on line 9 using prior year's actual return of <u>3.97</u> %	0	35,823
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.24</u> %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	938,162

Part III Funding Percentages

14 Funding target attainment percentage	14	84.45%
15 Adjusted funding target attainment percentage	15	84.45%
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	85.73%
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
07/16/2025	150,000				
10/15/2025	75,000				
01/07/2026	75,000				
Totals ▶			18(b)	300,000	18(c) 0

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

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	288,823

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
0	0	0	0

Part V	Assumptions Used to Determine Funding Target and Target Normal Cost					
21	Discount rate:					
a	Segment rates:	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">1st segment: 5.07 %</td> <td style="width: 33%;">2nd segment: 5.31 %</td> <td style="width: 33%;">3rd segment: 5.50 %</td> <td>☐ N/A, full yield curve used</td> </tr> </table>	1st segment: 5.07 %	2nd segment: 5.31 %	3rd segment: 5.50 %	☐ N/A, full yield curve used
1st segment: 5.07 %	2nd segment: 5.31 %	3rd segment: 5.50 %	☐ N/A, full yield curve used			
b	Applicable month (enter code)	21b	4			
22	Weighted average retirement age	22	59			
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	0			
30	Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0			
Part VIII	Minimum Required Contribution For Current Year					
31	Target normal cost and excess assets (see instructions):					
a	Target normal cost (line 6c)	31a	427,734			
b	Excess assets, if applicable, but not greater than line 31a	31b	0			
32	Amortization installments:	Outstanding Balance	Installment			
a	Net shortfall amortization installment	2,317,992	236,296			
b	Waiver amortization installment	0	0			
33	If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0			
34	Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	664,030			
35	Balances elected for use to offset funding requirement	Carryover balance	Prefunding balance			
	0	375,207	375,207			
36	Additional cash requirement (line 34 minus line 35)	36	288,823			
37	Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	288,823			
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	0			
39	Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0			
40	Unpaid minimum required contributions for all years	40	0			
Part IX	Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)					
41	If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☐ 2021					

Form 5500-SFDepartment of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Short Form Annual Return/Report of Small Employee
Benefit Plan**This form is required to be filed 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-SF.**OMB Nos. 1210-0110
1210-0089**2025****This Form Is Open to
Public Inspection****Part I Annual Report Identification Information**

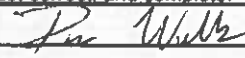
For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A This return/report is for: ☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)**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** Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ DFVC program
☐ special extension (enter description)**D** If the plan is a collectively-bargained plan, check here ☐**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 L. Knife & Son, Inc. Pension Plan	1b Three-digit plan number (PN) ▶ 005
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) L. Knife & Son, LLC. 35 Elder Avenue Kingston MA 02364-0510	1c Effective date of plan 07/26/1985
	2b Employer Identification Number (EIN) 99-1893691
	2c Sponsor's telephone number (781) 585-5165
	2d Business code (see instructions) 424800
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
5a Total number of participants at the beginning of the plan year	5a 105
b Total number of participants at the end of the plan year	5b 103
c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	5c(1)
c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	5c(2)
d(1) Total number of active participants at the beginning of the plan year	5d(1) 48
d(2) Total number of active participants at the end of the plan year	5d(2) 47
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e 0

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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		9/18/26	Ryan Wells
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		9/18/26	Ryan Wells
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

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

Form 5500-SF (2025)
v. 250312

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)..... ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)..... ☒ Yes ☐ No
If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☒ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 583005. (See instructions.)

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	13,529,023	15,140,605
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	13,529,023	15,140,605
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	300,000	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	2,071,054	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		2,371,054
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	681,431	
e Certain deemed and/or corrective distributions (see instructions) ..	8e		
f Administrative service providers (salaries, fees, commissions)	8f	10,450	
g Other expenses	8g	67,591	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		759,472
i Net income (loss) (subtract line 8h from line 8c)	8i		1,611,582
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristic Codes

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1B 3H
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions

10 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)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		1,000,000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

- 11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below. ☒ Yes ☐ No
- a** Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 **11a** 0
- b** PBGC missed contribution reporting requirements. If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, 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 _____

- 12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above. ☐ Yes ☐ No
- a** 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 letter ruling granting the waiver. _____ Month _____ Day _____ Year
- If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.**
- b** Enter the minimum required contribution for this plan year **12b**
- c** Enter the amount contributed by the employer to the plan for this plan year **12c**
- d** Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) **12d**
- e** Will the minimum funding amount reported on line 12d be met by the funding deadline? ☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

- 13a** Has a resolution to terminate the plan been adopted in any plan year? ☐ Yes ☒ No
- a** If "Yes," enter the amount of any plan assets that reverted to the employer this year. **13a**
- b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No
- c** 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.)
- | 13c(1) Name of plan(s): | 13c(2) EIN(s) | 13c(3) PN(s) |
|-------------------------|---------------|--------------|
| | | |

Part VIII IRS Compliance Questions

- 14a** 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
- 14b** 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
- 15** 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 _____