

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 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 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 IDEAL ROLLER COMPANY RETIREMENT PLAN FOR FACTORY EMPLOYEES
1b	Three-digit plan number (PN) ▶ 004
1c	Effective date of plan 01/01/1984
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) NEW BERRY, INC. 2408 EVANS CITY ROAD ZELIENOPLE, PA 16063
2b	Employer Identification Number (EIN) 95-3874528
2c	Plan Sponsor's telephone number 724-452-8040
2d	Business code (see instructions) 333900

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	09/21/2026	TAMMY BERRY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 83
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 0 6a(2) 0 6b 18 6c 60 6d 78 6e 4 6f 82 6g(1) 6g(2) 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

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

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 0
- (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 2025 Form M-1 annual report. If the plan was not required to file the 2025 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE SB (Form 5500) 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 IDEAL ROLLER COMPANY RETIREMENT PLAN FOR FACTORY EMPLOYEES	B Three-digit plan number (PN) ▶ 004
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF NEW BERRY, INC.	D Employer Identification Number (EIN) 95-3874528
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	1553805	
b	Actuarial value	2b	1468409	
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	25	665947	665947
b	For terminated vested participants	60	1535714	1535714
c	For active participants	0	0	0
d	Total	85	2201661	2201661
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	5.37 %	
6	Target normal cost			
a	Present value of current plan year accruals	6a	0	
b	Expected plan-related expenses	6b	80000	
c	Target normal cost	6c	80000	

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 MICHAEL J. WHITTLE, JR. Type or print name of actuary CBIZ Firm name 1845 WALNUT STREET 10TH FLOOR PHILADELPHIA, PA 19103 Address of the firm	09/16/2026 Date 26-08339 Most recent enrollment number 215-587-0700 Telephone number (including area code)
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Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>10.43</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		2215
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>5.15</u> %		114
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		2329
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	66.69 %
15 Adjusted funding target attainment percentage	15	66.69 %
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	67.35 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/15/2025	40000	0			
07/15/2025	40000	0			
10/14/2025	40000	0			
01/21/2026	40000	0			
04/08/2026	15000	0			
09/02/2026	100000	0			
Totals ▶			18(b)	275000	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	260214

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
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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**

65

23 Mortality table(s) (see instructions)☐

Prescribed - combined

☒

Prescribed - separate

☐

Substitute

Part VI	Miscellaneous Items
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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
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28 Unpaid minimum required contributions for all prior years**28**

0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....**29**

0

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

0

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

80000

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

0

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

733252

83897

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**

163897

Carryover balance

Prefunding balance

Total balance

35 Balances elected for use to offset funding requirement

0

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

163897

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

260214

38 Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36)**38a**

96317

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)
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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 I (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information—Small Plan 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
		2025
		This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025	
A Name of plan IDEAL ROLLER COMPANY RETIREMENT PLAN FOR FACTORY EMPLOYEES	B Three-digit plan number (PN) ▶ 004
C Plan sponsor's name as shown on line 2a of Form 5500 NEW BERRY, INC.	D Employer Identification Number (EIN) 95-3874528

Complete Schedule I if the plan covered fewer than 100 participants as of the beginning of the plan year. You may also complete Schedule I if you are filing as a small plan under the 80-120 participant rule (see instructions). Complete Schedule H if reporting as a large plan or DFE.

Part I	Small Plan Financial Information
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Report below the current value of assets and liabilities, income, expenses, transfers and changes in net assets during the plan year. Combine the value of plan assets held in more than one trust. Do not enter the value of the portion of an insurance contract that guarantees during this plan year to pay a specific dollar benefit at a future date. 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.**

1 Plan Assets and Liabilities:		(a) Beginning of Year	(b) End of Year
a Total plan assets	1a	1554450	1970954
b Total plan liabilities	1b	2443	8443
c Net plan assets (subtract line 1b from line 1a)	1c	1552007	1962511
2 Income, Expenses, and Transfers for this Plan Year:		(a) Amount	(b) Total
a Contributions received or receivable:			
(1) Employers	2a(1)	275000	
(2) Participants	2a(2)		
(3) Others (including rollovers)	2a(3)		
b Noncash contributions	2b		
c Other income	2c	261071	
d Total income (add lines 2a(1), 2a(2), 2a(3), 2b, and 2c)	2d		536071
e Benefits paid (including direct rollovers)	2e	54440	
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Administrative service providers (salaries, fees, and commissions)	2h	28165	
i Other expenses	2i	42962	
j Total expenses (add lines 2e, 2f, 2g, 2h, and 2i)	2j		125567
k Net income (loss) (subtract line 2j from line 2d)	2k		410504
l Transfers to (from) the plan (see instructions)	2l		

3 Specific Assets: If the plan held assets at any time during the plan year in any of the following categories, check "Yes" and enter the current value of any assets remaining in the plan as of the end of the plan year. Allocate the value of the plan's interest in a commingled trust containing the assets of more than one plan on a line-by-line basis unless the trust meets one of the specific exceptions described in the instructions.		Yes	No	Amount
a Partnership/joint venture interests	3a		X	
b Employer real property	3b		X	
c Real estate (other than employer real property)	3c		X	
d Employer securities	3d		X	
e Participant loans	3e		X	
f Loans (other than to participants)	3f		X	
g Tangible personal property	3g		X	

Part II Compliance Questions

4 During the plan year:	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of plan year or classified during the year as uncollectible? Disregard participant loans secured by the participant's account balance.		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible?		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a.)		X	
e Was the plan covered by a fidelity bond?	X		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan at any time hold 20% or more of its assets in any single security, debt, mortgage, parcel of real estate, or partnership/joint venture interest?		X	
j Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
k Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? If "No," attach an IQPA's report or 2520.104-50 statement. (See instructions on waiver eligibility and conditions.)	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			

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

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☒ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 587008.

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 2025 This Form is Open to Public Inspection.
For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025		
A Name of plan IDEAL ROLLER COMPANY RETIREMENT PLAN FOR FACTORY EMPLOYEES		B Three-digit plan number (PN) ▶ 004
C Plan sponsor's name as shown on line 2a of Form 5500 NEW BERRY, INC.		D Employer Identification Number (EIN) 95-3874528
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 95-0842917		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3 0
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☒ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)		6a
b Enter the amount contributed by the employer to the plan for this plan year		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☒ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☒ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2025 v. 250312		

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_____.

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

Funding Discount Rates

IRS-Prescribed Three-Segment Rates, for the fourth month prior to the valuation date (September).

	Non- Stabilized	Limited to 25-Year Corridor
Segment 1:	5.07%	5.07%
Segment 2:	5.33%	5.31%
Segment 3:	5.36%	5.50%

The "Limited to 25 Year Corridor" rates are adjusted by the applicable maximum and applicable minimum percentages of the 25-year average segment rates, as set forth in the American Rescue Plan Act of 2021 for use in Minimum Required Contribution calculations. The IRS Maximum Deductible Limit Calculations use the rates from the "Non-Stabilized" column above.

Effective Interest Rate

The Effective Interest Rate (EIR) for the current Plan Year is 5.37%. For the prior Plan Year, the EIR was 5.15%.

The EIR is the single rate of interest which, if used to determine the Funding Target, would result in the same Funding Target determined using the Plan Sponsor's above-elected discount rates. The EIR is used to discount contributions for minimum funding requirements and to accumulate excess contributions to the end of the year.

Funding Expected Return on Assets The Expected Return on Assets (EROA) used in the calculation of the Actuarial Value of Assets is the lesser of (a) or (b), below:

(a) The Plan Sponsor's expected long-term rate of return on assets based on policy trust allocations; or

(b) The third segment rate in the IRS-prescribed three-segment rate assumption, based on the elections made by the Plan Sponsor for minimum funding purposes.

The results are as follows:

Plan Year	Assumption (a)	Seg. III (b)	EROA (smaller of (a) or (b))
2024	7.50%	5.59%	5.59%
2023	7.50%	5.74%	5.74%

Funding Administrative Expenses Administrative expenses of \$80,000 were estimated to be paid from the trust in the current Plan Year and were included in the Normal Cost.

Funding Mortality §430(h) Generational Separate Annuitant/Non-Annuitant Mortality Tables for the Current Plan Year.

Disability Mortality is assumed to be the same as that used for Healthy Retirees.

Withdrawal Not applicable.

Disability Not Applicable.

Retirement All participants are assumed to retire at age 65.

Spousal Assumptions 80% of participants are assumed to be married.

Husbands are assumed to be three years older than their wives.

Form of Payment 50% of retiring participants are assumed to elect an annuity. The remaining 50% are assumed to elect a lump sum.

Lump Sum Conversion Basis

The interest rates used to convert annuities into actuarially equivalent lump sums are the same as the Target Liability interest rates for the associated liability measure.

The mortality table for developing lump sum factors is the IRS 2025 Applicable Mortality Table.

Changes in funding assumptions since the prior valuation

In accordance with federal law, the discount rates for funding and PBGC purposes were updated from the discount rates disclosed in the 2024 Actuarial Valuation Report to the discount rates shown above.

The mortality table for developing lump sum factors was changed from the IRS 2024 Applicable Mortality Table to the IRS 2025 Applicable Mortality Table.

SUMMARY OF METHODS

Actuarial Cost Method

The Pension Protection Act (PPA) requires the calculation of the Target Liability and Target Normal Cost. The Target Liability represents the present value of benefits accumulated as of the valuation date. The present value is calculated by projecting future payments of the accrued benefit, adjusting for probability of receipt according to demographic assumptions, and discounting the payments back to the valuation date using the segment interest rates. Payments expected within five years of the valuation date are discounted using the first segment rate, payments expected at least five but within 20 years of the valuation date are discounted using the second segment rate, and payments expected at least 20 years from the valuation date are discounted using the third segment rate. The calculation of the Target Normal Cost is identical, except that the future payment stream is based on the benefit expected to accrue during the plan year.

Funding Actuarial Value of Assets Method

The Actuarial Value of Assets is determined by averaging three market values: the market values as of the current year valuation date, and the two market values at each of the prior two years' valuation dates. The two prior year market values are adjusted for any benefit payments, expenses, contributions, and expected returns that occurred between their respective valuation dates and the current year valuation date. The Actuarial Value of Assets is adjusted to be no greater than 110% and no less than 90% of the market value of assets as of the current year valuation date.

Accrued contributions are discounted back to the valuation date at the prior year's effective interest rate.

Changes Since the Prior Valuation

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**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
Ideal Roller Company Retirement Plan for Factory Employees**B** Three-digit plan number (PN) ▶ 004**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

New Berry, Inc.

D Employer Identification Number (EIN)

95-3874528

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:

	2a	
a Market value		1,553,805
b Actuarial value		1,468,409

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	25	665,947	665,947
b For terminated vested participants	60	1,535,714	1,535,714
c For active participants	0	0	0
d Total	85	2,201,661	2,201,661

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐

	4a	
a Funding target disregarding prescribed at-risk assumptions		
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

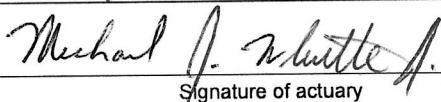
5.37%

6 Target normal cost

	6a	
a Present value of current plan year accruals		0
b Expected plan-related expenses	6b	80,000
c Target normal cost	6c	80,000

Statement by Enrolled Actuary

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

**SIGN
HERE**

Signature of actuary

Michael J. Whittle, Jr.

Type or print name of actuary

CBIZ

Firm name

1845 Walnut Street 10th Floor

Philadelphia PA 19103

Address of the firm

09/16/2026

Date

2608339

Most recent enrollment number

215-587-0700

Telephone number (including area code)

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 ☐**For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.****Schedule SB (Form 5500) 2025
v. 250312**

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>10.43</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		2,215
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>5.15</u> %		114
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		2,329
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III	Funding Percentages
----------	---------------------

14	Funding target attainment percentage.....	14	66.69 %
15	Adjusted funding target attainment percentage.....	15	66.69 %
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	67.35 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV	Contributions and Liquidity Shortfalls
----------------	---

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
04/15/2025	40,000	0					
07/15/2025	40,000	0					
10/14/2025	40,000	0					
01/21/2026	40,000	0					
04/08/2026	15,000	0					
09/02/2026	100,000	0					
			Totals ►	18(b)	275,000	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	260,214

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	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	0
29	Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30	Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....	30	0
Part VIII	Minimum Required Contribution For Current Year		
31	Target normal cost and excess assets (see instructions):		
a	Target normal cost (line 6c).....	31a	80,000
b	Excess assets, if applicable, but not greater than line 31a	31b	0
32	Amortization installments:	Outstanding Balance	Installment
a	Net shortfall amortization installment	733,252	83,897
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)....		34 163,897
35	Balances elected for use to offset funding requirement	Carryover balance	Prefunding balance
36	Additional cash requirement (line 34 minus line 35).....		36 163,897
37	Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37 260,214
38	Present value of excess contributions for current year (see instructions)		
a	Total (excess, if any, of line 37 over line 36)		38a 96,317
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 ATTACHMENT
Line 19 - Discounted Employer Contributions

Plan Name: Ideal Roller Company Retirement Plan for Factory Employees

EIN/PN: 95-3874528/004

Valuation Date: January 1, 2025

			Effective		Penalty	Additional	Present
	Amount of	Plan Year	Interest	Amount	Interest	Amount	Value on
Date	Contribution	Beginning	Rate	Discounted	Rate	Discounted	Valuation
							Date
4/15/2025	40,000	1/1/2025	5.37%	592	N/A	N/A	39,408
7/15/2025	40,000	1/1/2025	5.37%	1,102	N/A	N/A	38,898
10/14/2025	40,000	1/1/2025	5.37%	1,606	N/A	N/A	38,394
1/21/2026	40,000	1/1/2025	5.37%	2,147	10.37%	20	37,833
4/8/2026	15,000	1/1/2025	5.37%	961	N/A	N/A	14,039
9/2/2026	100,000	1/1/2025	5.37%	8,358	N/A	N/A	91,642
Total	275,000						260,214

SCHEDULE SB ATTACHMENT
Line 32 - Schedule of Amortization Bases

Plan Name: Ideal Roller Company Retirement Plan for Factory Employees

EIN/PN: 95-3874528/004

Valuation Date: January 1, 2025

<u>Original Valuation</u>	<u>Remaining Years</u>	<u>Amortization Type</u>	<u>Outstanding Balance</u>	<u>Current Year Amortization</u>
1/1/2025	15.00	15 Year	73,153	6,821
1/1/2024	14.00	15 Year	(24,546)	(2,397)
1/1/2023	13.00	15 Year	217,026	22,305
1/1/2022	12.00	15 Year	6,131	667
1/1/2021	11.00	15 Year	112,385	13,028
1/1/2020	10.00	15 Year	349,103	43,473

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

Funding Discount Rates

IRS-Prescribed Three-Segment Rates, for the fourth month prior to the valuation date (September).

	Non- Stabilized	Limited to 25-Year Corridor
Segment 1:	5.07%	5.07%
Segment 2:	5.33%	5.31%
Segment 3:	5.36%	5.50%

The "Limited to 25 Year Corridor" rates are adjusted by the applicable maximum and applicable minimum percentages of the 25-year average segment rates, as set forth in the American Rescue Plan Act of 2021 for use in Minimum Required Contribution calculations. The IRS Maximum Deductible Limit Calculations use the rates from the "Non-Stabilized" column above.

Effective Interest Rate

The Effective Interest Rate (EIR) for the current Plan Year is 5.37%. For the prior Plan Year, the EIR was 5.15%.

The EIR is the single rate of interest which, if used to determine the Funding Target, would result in the same Funding Target determined using the Plan Sponsor's above-elected discount rates. The EIR is used to discount contributions for minimum funding requirements and to accumulate excess contributions to the end of the year.

Funding Expected Return on Assets The Expected Return on Assets (EROA) used in the calculation of the Actuarial Value of Assets is the lesser of (a) or (b), below:

(a) The Plan Sponsor's expected long-term rate of return on assets based on policy trust allocations; or

(b) The third segment rate in the IRS-prescribed three-segment rate assumption, based on the elections made by the Plan Sponsor for minimum funding purposes.

The results are as follows:

Plan Year	Assumption (a)	Seg. III (b)	EROA (smaller of (a) or (b))
2024	7.50%	5.59%	5.59%
2023	7.50%	5.74%	5.74%

Funding Administrative Expenses Administrative expenses of \$80,000 were estimated to be paid from the trust in the current Plan Year and were included in the Normal Cost.

Funding Mortality §430(h) Generational Separate Annuitant/Non-Annuitant Mortality Tables for the Current Plan Year.

Disability Mortality is assumed to be the same as that used for Healthy Retirees.

Withdrawal Not applicable.

Disability Not Applicable.

Retirement All participants are assumed to retire at age 65.

Spousal Assumptions 80% of participants are assumed to be married.

Husbands are assumed to be three years older than their wives.

Form of Payment 50% of retiring participants are assumed to elect an annuity. The remaining 50% are assumed to elect a lump sum.

Lump Sum Conversion Basis

The interest rates used to convert annuities into actuarially equivalent lump sums are the same as the Target Liability interest rates for the associated liability measure.

The mortality table for developing lump sum factors is the IRS 2025 Applicable Mortality Table.

Changes in funding assumptions since the prior valuation

In accordance with federal law, the discount rates for funding and PBGC purposes were updated from the discount rates disclosed in the 2024 Actuarial Valuation Report to the discount rates shown above.

The mortality table for developing lump sum factors was changed from the IRS 2024 Applicable Mortality Table to the IRS 2025 Applicable Mortality Table.

SUMMARY OF METHODS

Actuarial Cost Method

The Pension Protection Act (PPA) requires the calculation of the Target Liability and Target Normal Cost. The Target Liability represents the present value of benefits accumulated as of the valuation date. The present value is calculated by projecting future payments of the accrued benefit, adjusting for probability of receipt according to demographic assumptions, and discounting the payments back to the valuation date using the segment interest rates. Payments expected within five years of the valuation date are discounted using the first segment rate, payments expected at least five but within 20 years of the valuation date are discounted using the second segment rate, and payments expected at least 20 years from the valuation date are discounted using the third segment rate. The calculation of the Target Normal Cost is identical, except that the future payment stream is based on the benefit expected to accrue during the plan year.

Funding Actuarial Value of Assets Method

The Actuarial Value of Assets is determined by averaging three market values: the market values as of the current year valuation date, and the two market values at each of the prior two years' valuation dates. The two prior year market values are adjusted for any benefit payments, expenses, contributions, and expected returns that occurred between their respective valuation dates and the current year valuation date. The Actuarial Value of Assets is adjusted to be no greater than 110% and no less than 90% of the market value of assets as of the current year valuation date.

Accrued contributions are discounted back to the valuation date at the prior year's effective interest rate.

Changes Since the Prior Valuation

None.

Schedule SB, Part V - Summary of Plan Provisions

Effective Date The Plan was adopted effective January 1, 1984, and amended and restated effective January 1, 2011. This valuation included provisions in the 2017 Collective Bargaining Agreements that were effective January 1, 2017.

Eligibility Each eligible employee shall become a participant on the date that the participant completes one Year of Service and attains age 21.

Accrued Benefit For employees at the Chicago, IL location, a pension equal to the sum of (A) and (B) below:

(A) Years of Credited Service as of December 31, 2013 multiplied by the appropriate factor shown below:

Termination Date	Pension Benefit Multiplier
05/22/1988 to 05/21/1989	\$11.00
05/22/1989 to 05/21/1990	\$11.50
05/22/1990 to 05/21/1991	\$12.00
05/22/1991 to 05/21/1992	\$12.50
05/22/1992 to 05/21/1993	\$13.00
05/22/1993 to 05/21/1994	\$13.50
05/22/1994 to 05/21/1995	\$14.50
05/22/1995 to 05/21/1996	\$15.50
05/22/1996 to 05/21/1997	\$16.50
05/22/1997 to 05/21/1998	\$17.50
05/22/1998 to 05/21/1999	\$18.50
05/22/1999 to 05/21/2000	\$19.50
05/22/2000 to 05/21/2001	\$20.50
05/22/2001 to 05/21/2002	\$21.50
05/22/2002 to 05/21/2004	\$22.50
05/22/2004 to 05/21/2006	\$23.50
05/22/2006 & thereafter	\$24.50

(B) Years of Credited Service after December 31, 2013 multiplied by the appropriate factor shown below:

Termination Date	Pension Benefit Multiplier
01/01/2014 to 12/31/2016	\$25.00
01/01/2017 & thereafter	\$26.00

The sum of the Years of Credited Service in (A) and (B) above shall not exceed 33 years.

**Accrued Benefit
(continued)**

For employees at the Marlboro, MA location, a pension equal to the sum of (A) and (B) below:

(A) Years of Credited Service as of January 1, 2011 multiplied by the appropriate factor shown below:

Termination Date	Pension Benefit Multiplier
02/02/1988 to 02/01/1989	\$9.25
02/02/1989 to 02/01/1990	\$9.50
02/02/1990 to 02/01/1991	\$9.75
02/02/1991 to 02/01/1992	\$10.00
02/02/1992 to 02/01/1993	\$10.50
02/02/1993 to 02/01/1994	\$11.00
02/02/1994 to 02/01/1995	\$12.00
02/02/1995 to 02/01/1996	\$13.00
02/02/1996 to 02/01/1997	\$14.00
02/02/1997 to 02/01/1998	\$15.00
02/02/1998 to 02/01/1999	\$16.00
02/02/1999 to 02/01/2000	\$17.00
02/02/2000 to 02/01/2001	\$18.50
02/02/2001 to 02/01/2002	\$19.50
02/02/2002 to 02/01/2003	\$20.00
02/02/2003 to 02/01/2005	\$20.25
02/02/2005 to 02/01/2007	\$20.75
02/02/2007 to 02/01/2008	\$21.00
02/02/2008 to 02/01/2009	\$21.25
02/02/2009 & thereafter	\$21.75

(B) Years of Credited Service after December 31, 2010 multiplied by the appropriate factor shown below:

Period of Service	Pension Benefit Multiplier
01/01/2011 to 12/31/2011	\$22.25
01/01/2012 to 12/31/2012	\$22.75
01/01/2013 to 12/31/2013	\$23.25
01/01/2014 to 12/31/2014	\$24.00
01/01/2015 to 12/31/2015	\$24.50
01/01/2016 to 12/31/2016	\$25.00
01/01/2017 to 12/31/2017	\$25.50
01/01/2018 to 12/31/2018	\$26.00
01/01/2019 & thereafter	\$26.50

The sum of the Years of Credited Service in (A) and (B) above shall not exceed 27 years for participants who terminate prior to January 1, 2019. On or after January 1, 2019, Years of Service is limited to 28 years.

Vesting Service	Years of Vesting Service are measured from the participant's date of hire to the date of termination of employment, with one year of service earned for each plan year during which the participant completes at least 1,000 hours of service.
Credited Service	Years of Credited Service are measured from the participant's date of hire to the date of termination of employment. Service prior to October 1, 1983 is excluded.
Normal Retirement Date	The later of the attainment of age 65 or the fifth anniversary of plan participation.
Normal Retirement Benefit	Accrued Benefit as of Normal Retirement Date.
Early Retirement Date	For employees at the Marlboro, MA location, early retirement is permitted after the attainment of age 60 and completion of 10 Years of Service. For employees at the Chicago, IL location, early retirement is permitted after the attainment of age 60 and the completion of 15 Years of Service.
Early Retirement Benefit	Accrued Benefit as of Early Retirement Date, reduced by 6% for each year Early Retirement Date precedes Normal Retirement Date. The benefit shall not be less than the actuarially equivalent of the benefit payable at Normal Retirement Date.
Deferred Retirement Date	The first day of any month following Normal Retirement Date.
Deferred Retirement Benefit	The greater of the Accrued Benefit at Late Retirement or the actuarially increased Normal Retirement Benefit.
Vested Benefit	After completion of five years of vesting service, the accrued normal retirement pension is 100% vested for participants at the Marlboro, MA location. Employees at the Chicago, IL location vest in accordance with a seven-year graded schedule.
Disability Retirement Date	Following termination due to Total and Permanent Disability.
Disability Retirement Benefit	If the participant is eligible for disability benefits under the Federal Social Security Act and he has attained age 50 and completed 10 Years of Service (15 for Chicago, IL employees), he shall be entitled to his Accrued Benefit payable immediately.

Qualified Pre-Retirement Survivor Annuity

If a vested participant who has not yet retired dies on or before the Early Retirement Date, the participant's spouse will receive a benefit equal to the benefit the spouse would have received had the participant separated from service on the date of death, survived to the Early Retirement Date, retired with an immediate 50% Joint & Survivor Annuity at Early Retirement Date and died the next day.

If a vested participant who has not yet retired dies after Early Retirement Date, the participant's spouse will receive a benefit equal to the benefit the spouse would have received had the participant retired on the date of death and elected to receive a 50% Joint & Survivor Annuity.

Normal Form of Annuity

The Accrued Benefit defined above assumes payment in the form of a monthly 50% joint and survivor life annuity. Benefits will be actuarially adjusted to reflect any other form of annuity payable.

Optional Benefit Forms

Life Annuity
10 Years Certain and Life Annuity
20 Years Certain and Life Annuity
50% Joint and Survivor Annuity
75% Joint and Survivor Annuity
100% Joint and Survivor Annuity
Lump Sum

Changes Since the Prior Valuation

None.

NOTE: The above summary is intended solely to describe benefits reflected in this valuation and is not a substitute for the plan document in determining eligibility for or amounts of plan benefits

SCHEDULE SB ATTACHMENT
Line 19 - Discounted Employer Contributions

Plan Name: Ideal Roller Company Retirement Plan for Factory Employees

EIN/PN: 95-3874528/004

Valuation Date: January 1, 2025

			Effective		Penalty	Additional	Present
	Amount of	Plan Year	Interest	Amount	Interest	Amount	Value on
Date	Contribution	Beginning	Rate	Discounted	Rate	Discounted	Valuation
							Date
4/15/2025	40,000	1/1/2025	5.37%	592	N/A	N/A	39,408
7/15/2025	40,000	1/1/2025	5.37%	1,102	N/A	N/A	38,898
10/14/2025	40,000	1/1/2025	5.37%	1,606	N/A	N/A	38,394
1/21/2026	40,000	1/1/2025	5.37%	2,147	10.37%	20	37,833
4/8/2026	15,000	1/1/2025	5.37%	961	N/A	N/A	14,039
9/2/2026	100,000	1/1/2025	5.37%	8,358	N/A	N/A	91,642
Total	275,000						260,214

Schedule SB, Part V - Summary of Plan Provisions

Effective Date The Plan was adopted effective January 1, 1984, and amended and restated effective January 1, 2011. This valuation included provisions in the 2017 Collective Bargaining Agreements that were effective January 1, 2017.

Eligibility Each eligible employee shall become a participant on the date that the participant completes one Year of Service and attains age 21.

Accrued Benefit For employees at the Chicago, IL location, a pension equal to the sum of (A) and (B) below:

(A) Years of Credited Service as of December 31, 2013 multiplied by the appropriate factor shown below:

Termination Date	Pension Benefit Multiplier
05/22/1988 to 05/21/1989	\$11.00
05/22/1989 to 05/21/1990	\$11.50
05/22/1990 to 05/21/1991	\$12.00
05/22/1991 to 05/21/1992	\$12.50
05/22/1992 to 05/21/1993	\$13.00
05/22/1993 to 05/21/1994	\$13.50
05/22/1994 to 05/21/1995	\$14.50
05/22/1995 to 05/21/1996	\$15.50
05/22/1996 to 05/21/1997	\$16.50
05/22/1997 to 05/21/1998	\$17.50
05/22/1998 to 05/21/1999	\$18.50
05/22/1999 to 05/21/2000	\$19.50
05/22/2000 to 05/21/2001	\$20.50
05/22/2001 to 05/21/2002	\$21.50
05/22/2002 to 05/21/2004	\$22.50
05/22/2004 to 05/21/2006	\$23.50
05/22/2006 & thereafter	\$24.50

(B) Years of Credited Service after December 31, 2013 multiplied by the appropriate factor shown below:

Termination Date	Pension Benefit Multiplier
01/01/2014 to 12/31/2016	\$25.00
01/01/2017 & thereafter	\$26.00

The sum of the Years of Credited Service in (A) and (B) above shall not exceed 33 years.

**Accrued Benefit
(continued)**

For employees at the Marlboro, MA location, a pension equal to the sum of (A) and (B) below:

- (A) Years of Credited Service as of January 1, 2011 multiplied by the appropriate factor shown below:

Termination Date	Pension Benefit Multiplier
02/02/1988 to 02/01/1989	\$9.25
02/02/1989 to 02/01/1990	\$9.50
02/02/1990 to 02/01/1991	\$9.75
02/02/1991 to 02/01/1992	\$10.00
02/02/1992 to 02/01/1993	\$10.50
02/02/1993 to 02/01/1994	\$11.00
02/02/1994 to 02/01/1995	\$12.00
02/02/1995 to 02/01/1996	\$13.00
02/02/1996 to 02/01/1997	\$14.00
02/02/1997 to 02/01/1998	\$15.00
02/02/1998 to 02/01/1999	\$16.00
02/02/1999 to 02/01/2000	\$17.00
02/02/2000 to 02/01/2001	\$18.50
02/02/2001 to 02/01/2002	\$19.50
02/02/2002 to 02/01/2003	\$20.00
02/02/2003 to 02/01/2005	\$20.25
02/02/2005 to 02/01/2007	\$20.75
02/02/2007 to 02/01/2008	\$21.00
02/02/2008 to 02/01/2009	\$21.25
02/02/2009 & thereafter	\$21.75

- (B) Years of Credited Service after December 31, 2010 multiplied by the appropriate factor shown below:

Period of Service	Pension Benefit Multiplier
01/01/2011 to 12/31/2011	\$22.25
01/01/2012 to 12/31/2012	\$22.75
01/01/2013 to 12/31/2013	\$23.25
01/01/2014 to 12/31/2014	\$24.00
01/01/2015 to 12/31/2015	\$24.50
01/01/2016 to 12/31/2016	\$25.00
01/01/2017 to 12/31/2017	\$25.50
01/01/2018 to 12/31/2018	\$26.00
01/01/2019 & thereafter	\$26.50

The sum of the Years of Credited Service in (A) and (B) above shall not exceed 27 years for participants who terminate prior to January 1, 2019. On or after January 1, 2019, Years of Service is limited to 28 years.

Vesting Service	Years of Vesting Service are measured from the participant's date of hire to the date of termination of employment, with one year of service earned for each plan year during which the participant completes at least 1,000 hours of service.
Credited Service	Years of Credited Service are measured from the participant's date of hire to the date of termination of employment. Service prior to October 1, 1983 is excluded.
Normal Retirement Date	The later of the attainment of age 65 or the fifth anniversary of plan participation.
Normal Retirement Benefit	Accrued Benefit as of Normal Retirement Date.
Early Retirement Date	For employees at the Marlboro, MA location, early retirement is permitted after the attainment of age 60 and completion of 10 Years of Service. For employees at the Chicago, IL location, early retirement is permitted after the attainment of age 60 and the completion of 15 Years of Service.
Early Retirement Benefit	Accrued Benefit as of Early Retirement Date, reduced by 6% for each year Early Retirement Date precedes Normal Retirement Date. The benefit shall not be less than the actuarially equivalent of the benefit payable at Normal Retirement Date.
Deferred Retirement Date	The first day of any month following Normal Retirement Date.
Deferred Retirement Benefit	The greater of the Accrued Benefit at Late Retirement or the actuarially increased Normal Retirement Benefit.
Vested Benefit	After completion of five years of vesting service, the accrued normal retirement pension is 100% vested for participants at the Marlboro, MA location. Employees at the Chicago, IL location vest in accordance with a seven-year graded schedule.
Disability Retirement Date	Following termination due to Total and Permanent Disability.
Disability Retirement Benefit	If the participant is eligible for disability benefits under the Federal Social Security Act and he has attained age 50 and completed 10 Years of Service (15 for Chicago, IL employees), he shall be entitled to his Accrued Benefit payable immediately.

Qualified Pre-Retirement Survivor Annuity

If a vested participant who has not yet retired dies on or before the Early Retirement Date, the participant's spouse will receive a benefit equal to the benefit the spouse would have received had the participant separated from service on the date of death, survived to the Early Retirement Date, retired with an immediate 50% Joint & Survivor Annuity at Early Retirement Date and died the next day.

If a vested participant who has not yet retired dies after Early Retirement Date, the participant's spouse will receive a benefit equal to the benefit the spouse would have received had the participant retired on the date of death and elected to receive a 50% Joint & Survivor Annuity.

Normal Form of Annuity

The Accrued Benefit defined above assumes payment in the form of a monthly 50% joint and survivor life annuity. Benefits will be actuarially adjusted to reflect any other form of annuity payable.

Optional Benefit Forms

Life Annuity
10 Years Certain and Life Annuity
20 Years Certain and Life Annuity
50% Joint and Survivor Annuity
75% Joint and Survivor Annuity
100% Joint and Survivor Annuity
Lump Sum

Changes Since the Prior Valuation

None.

NOTE: The above summary is intended solely to describe benefits reflected in this valuation and is not a substitute for the plan document in determining eligibility for or amounts of plan benefits

SCHEDULE SB ATTACHMENT
Line 32 - Schedule of Amortization Bases

Plan Name: Ideal Roller Company Retirement Plan for Factory Employees

EIN/PN: 95-3874528/004

Valuation Date: January 1, 2025

<u>Original Valuation</u>	<u>Remaining Years</u>	<u>Amortization Type</u>	<u>Outstanding Balance</u>	<u>Current Year Amortization</u>
1/1/2025	15.00	15 Year	73,153	6,821
1/1/2024	14.00	15 Year	(24,546)	(2,397)
1/1/2023	13.00	15 Year	217,026	22,305
1/1/2022	12.00	15 Year	6,131	667
1/1/2021	11.00	15 Year	112,385	13,028
1/1/2020	10.00	15 Year	349,103	43,473