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

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: [X] 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: [X] 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
NEBRASKALAND, INC. DEFINED BENEFIT PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/2012

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)
NEBRASKALAND, INC.

355 FOOD CENTER DRIVE, BLDG. G
BRONX, NY 10474

2b Employer Identification Number (EIN) 13-3539079

2c Sponsor's telephone number 718-842-0700

2d Business code (see instructions) 424500

3a Plan administrator's name and address [X] 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**	100
b Total number of participants at the end of the plan year	**5b**	127
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)**	59
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.	10/14/2026	STEVEN RAPTIS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2026	STEVEN RAPTIS
	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.) [X] 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.) [X] 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)? [X] Yes [ ] No [ ] Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 596557. (See instructions.)

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	4794029	5465338
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	4794029	5465338
8 Income, Expenses, and Transfers for this Plan Year		**(a) Amount**	**(b) Total**
a Contributions received or receivable from: (1) Employers	8a(1)	66447	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	624870	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		691317
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	0	
e Certain deemed and/or corrective distributions (see instructions)	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	20008	
g Other expenses	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		20008
i Net income (loss) (subtract line 8h from line 8c)	8i		671309
j Transfers to (from) the plan (see instructions)	8j	0	

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:
1A 1D

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		500000
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		X	
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. [X] 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 [X] 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 [X] 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 [X] 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 [X] 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

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
NEBRASKALAND, INC. DEFINED BENEFIT PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
NEBRASKALAND, INC.

D Employer Identification Number (EIN)
13-3539079

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [X] 100 or fewer [ ] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 12 Day 31 Year 2025

2 Assets:

a Market value	**2a**	5398891
b Actuarial value	**2b**	5398891

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	0	0	0
b For terminated vested participants	68	549781	549781
c For active participants	59	5023169	5023169
d Total	127	5572950	5572950

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**	5.45 %
6 Target normal cost		
a Present value of current plan year accruals	**6a**	44947
b Expected plan-related expenses	**6b**	0
c Target normal cost	**6c**	44947

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

10/08/2026
Date

MARK A. BARRETT
Type or print name of actuary

26-07907
Most recent enrollment number

WEALTHSPIRE RETIREMENT ADVISORY
Firm name

516-887-4433
Telephone number (including area code)

45 EXECUTIVE DRIVE, STE. 301
PLAINVIEW, NY 11803
Address of the firm

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

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	15537
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	15537
10	Interest on line 9 using prior year's actual return of 11.24 %	0	1746
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		172
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 5.12 %		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		172
d	Portion of (c) to be added to prefunding balance		172
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	17455

Part III Funding Percentages

14	Funding target attainment percentage	14	96.87 %
15	Adjusted funding target attainment percentage	15	97.24 %
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	84.69 %
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
08/31/2026	66447	0			
			Totals ► 18(b)	66447	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	62079

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [ ] Yes [X] No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:

a Segment rates:	1st segment: 4.75 %	2nd segment: 5.26 %	3rd segment: 5.70 %	☐ N/A, full yield curve used
b Applicable month (enter code)			**21b**	0
22 Weighted average retirement age			**22**	62

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**	44947
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	192465	35308
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**	80255

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	18406	18406

36 Additional cash requirement (line 34 minus line 35)	**36**	61849
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	62079

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	230
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

NEBRASKALAND DEFINED BENEFIT PLAN
EIN# 13-3539079
PLN# 002

SCHEDULE SB, LINE 32 – SCHEDULE OF AMORTIZATION BASES

Type of Base	Present Value of Remaining Installments	Valuation Date as of which Base Was Established	# Years Remaining Amortization Period	Amortization Installment
SHORTFALL	1,332,250	12/31/22	12	144,243
SHORTFALL	(148,518)	12/31/23	13	(15,191)
SHORTFALL	(403,285)	12/31/24	14	(39,191)
SHORTFALL	(587,982)	12/31/25	15	(54,553)
Total	**192,465**			**35,308**

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
NEBRASKALAND, INC. DEFINED BENEFIT PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
NEBRASKALAND, INC.

D Employer Identification Number (EIN)
13-3539079

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [X] 100 or fewer [ ] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 12 Day 31 Year 2025

2 Assets:

a Market value	**2a**	5,398,891
b Actuarial value	**2b**	5,398,891

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	0	0	0
b For terminated vested participants	68	549,781	549,781
c For active participants	59	5,023,169	5,023,169
d Total	127	5,572,950	5,572,950

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**	5.45 %
6 Target normal cost		
a Present value of current plan year accruals	**6a**	44,947
b Expected plan-related expenses	**6b**	0
c Target normal cost	**6c**	44,947

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 presribed 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

Mark A Barrett

Signature of actuary

10/8/2026

Date

MARK A. BARRETT

Type or print name of actuary

26-07907

Most recent enrollment number

WEALTHSPIRE RETIREMENT PLAN

Firm name

(516) 887-4433

Telephone number (including area code)

45 EXECUTIVE DRIVE, STE. 301

US PLAINVIEW NY 11803

Address of the firm

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

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	15,537
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	15,537
10	Interest on line 9 using prior year's actual return of 11.24 %	0	1,746
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		172
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 5.12 %		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		172
d	Portion of (c) to be added to prefunding balance		172
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	17,455

Part III Funding Percentages

14	Funding target attainment percentage	14	96.87 %
15	Adjusted funding target attainment percentage	15	97.24 %
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	84.69 %
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
08/31/2026	66,447				
		Totals ► 18(b)	66,447	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	62,079

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [ ] Yes [X] No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:

	1st segment:	2nd segment:	3rd segment:	
a Segment rates:	4.75 %	5.26 %	5.70 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	0
22 Weighted average retirement age	**22**	62

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**	44,947
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	192,465	35,308
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**	80,255

	Carryover balance	Prefunding Balance	Total balance
35 Balances elected for use to offset funding requirement	0	18,406	18,406

36 Additional cash requirement (line 34 minus line 35)	**36**	61,849
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	62,079

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	230
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

NEBRASKALAND, INC. DEFINED BENEFIT PLAN
EIN# 13-3539079
PLN# 002

Schedule SB, Part V – Summary of Plan Provisions
December 31, 2025

Plan Effective Date	January 1, 2012
Plan Year	From January 1 to December 31
Eligibility	All employees not excluded by class are eligible to enter on the January 1 or July 1 coincident with or following the completion of the following requirements: 1 Year of service Minimum Age 21

	Notwithstanding the above, Employees other than Christopher Acevedo, Sebastian Acosta, Sammy Alicea, Silver Alies, David Almonte, Miguel Alvarez, Omar Amaya, Joshua Ambedkar, Shenneil Anderson, Romario Angus, Grismeldy Arredondo, Victor Arroyo-Rosario, Hamza Assad, Darrell Bailey, Jocelyn Bakry-Serefio, Carlos Beltre, Hector Benitez, Ajay Benjamin, Marcel Betances, Mehandi Bharrat, Keisha Blair, Michael Brezovsky, Endy Blanco, Keena Brown-Wiggins, Devon Bryant, Deodat Buddy, Dernely Burgos, Omar Antonio Burgos, Jacobo Carias, C. Castillo Lazaro, David Castillo, Angell Clarke, Juan Clariot, Brayham Contreras, Carolina Collado, Cristian Collado, Roberto Cortes, Colleen Coyle, Brandon Cuevas, Quintin Daniels, Erica Diaz, Evelyn Diaz, Marielys Diaz, Richie Dukhi, Natalie Duque, Vanessa Edmead, Fausto Escano Marte, Kewin Espinosa, Claritza Fana, Andrew Fermin, Piero Ferraro, Christopher Flores, Charles Foster, Meybol Franjul, Francene Frechette, Anthony Garcia, Kevin Geraldino, Angel Gladwin, Sheldon Gordon, Rafael Gutierrez, Leonor Guzman, Yadira Guzman, Tyrone Hayes, Hector Herrera, Christopher Hernandez, Thomas Hidalgo, Jeremy Jackson, Jeanette Jimenez, Manuel Jimenez, Richard Jordan, Calvin Jones, Paola Lankiewicz, Anthony Legrand, Rachel Lembo, Rafael Liranzo, Jose Lozada, Tracey Martin, Junior Davis Martinez, Jumanji McLean, Warren McKissick, Bernard Medina, Yariel Medina-Pena, Maxwell Mercado, Justin Miller, G. Norales Chavez, Anthony Ortega, John Pagan, Mila Paltan, Avani Patel, Alistair Paul, Manuel Pena, Juan Perez-Martinez, Carlos Perez, Stephanie Perez, Wendy Perez, Milton Pinto, Juan Polanco Frias, Roberto Ponceano, Rocio Ramirez, Ashmar Rawlings, Juan Reynoso, Abotare Richards, Pierre Rivas, Sebastian Robinson, Brian Rodriguez, Euris Rodriguez, Melissa Rodriguez, Daniel Romanoff, Richard Romanoff, Zak Romanoff, Kevin Roopnarine, Gabriel Sanchez, Michael Savage, Alfredo Simon, Davindra Singh, Corey Smith, Nelson Sosa, Joel Soto, Jayquon Stackhouse, Arlandy Taveras, Cristian D. Taveras, Sandra Torrado, Marisella Torres, Joel Vargas, Luis C. Vargas Tineo, Angel Vazquez, Diego Villa, John Volto, Ryan Walker, Trevor Williams, Gianfranco Zaffina, Mohammed Zangwio, Qian Zhang and Sam Zitman shall not be eligible to participate in the Plan.
Normal Retirement Age	All participants are eligible to retire with their full retirement benefit on the later of the following: Attainment of age 62 Completion of 5 years of participation
Normal Retirement Benefit	Upon attainment of normal retirement each participant will be entitled to a benefit payable in the normal form equal to their accrued benefit as of December 31, 2025 based on the following:

	The participant’s Accrued Benefit as of December 31, 2017,
	Plus
	.5 Percent times credited years
	Notwithstanding the above,
	Sam Zitman shall receive 0.10 Percent times credited years
	Grismeldy Arredondo, Warren McKissick and John Pagan shall receive 0.6 Percent times credited years
	Richard Romanoff shall receive 8.1 Percent times credited years
	Credited years are plan years commencing with the year of employment and ending with the retirement year excluding the following:
	Years with less than 1000 hours with a maximum of 10 years
	Years prior to January 1, 2018.
	The benefit as determined above shall be offset by an Actuarially Equivalent Benefit consisting of the Participant’s vested account balance under the Nebraskaland, Inc. Profit Sharing Plan I. For purposes of determining a Participant’s Accrued Benefit the offset shall be applied after determining the Accrued Benefit without regard to the offset.
	The benefit is based on average salary during the highest 3 consecutive years of employment.
Form of Benefit	A benefit payable for the life of the participant
Accrued Benefit	Unit Benefit Method
	Credited years are plan years commencing with the year of employment and ending with the retirement year excluding the following:
	Years with less than 1000 hours
	Years prior to January 1, 2018.
Termination Benefit	Upon termination for any reason other than death, disability or retirement, a participant shall be entitled to a portion of the actuarial equivalent of his accrued benefit in accordance with the following vesting schedule:

Credited Years	Vested Percent
1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Credited years are plan years commencing with the year of hire and ending with the retirement year excluding the following:

Years before the effective date

Years with less than 1000 hours

Death Benefit	The actuarial equivalent of the accrued benefit earned to Date of death.

NEBRASKALAND, INC. DEFINED BENEFIT PLAN
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SCHEDULE SB, LINE 22 – DESCRIPTION OF WEIGHTED AVERAGE RETIREMENT AGE

Age	Rate of Retirement
62	100%

The methodology used to compute the weighted average retirement age was to add up each active participant's Assumed Retirement Age and divide by the number of active participants.

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SCHEDULE SB, LINE 19 – DISCOUNTED EMPLOYER CONTRIBUTIONS

Date	Amount	Year Applied to	Applicable Effective Interest Rate	Interest-Adjusted Contribution
08/31/26	66,447	2025	5.45%	62,079
Total	**66,447**			**62,079**

NEBRASKALAND, INC. DEFINED BENEFIT PLAN
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Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
December 31, 2025

Actuarial Cost Method	Under the provisions of the Pension Protection Act of 2006 (PPA), a single Actuarial Cost Method is prescribed for the annual determination of the range of acceptable Employer contributions for all tax-qualified defined benefit retirement plans subject to the funding requirements of IRC §430 as added by PPA. Under this method, the actuarially determined present value of benefits accrued as of the beginning of the plan year, referred to as the 'Funding Target', is determined on the valuation date. The value of additional benefits accrued or expected to be accrued during the plan year, known as the 'Target Normal Cost' is also determined. Simply stated, and unless the plan is considered fully funded, the Employer's minimum funding requirement for the year consists of the Target Normal Cost along with a payment toward amortizing any shortfall between the Funding target and the adjusted actuarial value of the Plan's assets.	
Asset Valuation Method	Market Value	
Actuarial Assumptions		
Interest: Based upon anticipated date of benefit payment measured from the valuation date	For I.R.C.§430	For I.R.C. §404(o)
Within the first 5 years	4.75%	4.61%
Beyond 5, not more than 20 years	5.26%	5.26%
More than 20 years	5.70%	5.70%
Mortality:		
Pre-retirement	None	
Post-retirement	2025 Static Combined Mortality Table for Small Plans for Males and for Females	
Assumed Retirement Age	Age 62	
Form of Benefit Payment Pre-retirement	Joint and 100% Survivor Life Annuity	
Withdrawal	None	

Salary Increases	None
Disability Incidence	None
Expenses	Assumed to be paid outside of the trust fund

NEBRASKALAND, INC. DEFINED BENEFIT PLAN
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SCHEDULE SB, LINE 26 – SCHEDULE OF ACTIVE PARTICIPANT DATA

As of December 31, 2025

Attained Age	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up
Under 25	0	1	1	0	0	0	0	0	0	0
25 to 29	0	7	0	0	0	0	0	0	0	0
30 to 34	0	5	3	0	0	0	0	0	0	0
35 to 39	0	4	15	0	0	0	0	0	0	0
40 to 44	0	0	5	0	0	0	0	0	0	0
45 to 49	0	0	8	0	0	0	0	0	0	0
50 to 54	0	0	4	0	0	0	0	0	0	0
55 to 59	0	0	2	0	0	0	0	0	0	0
60 to 64	0	0	2	0	0	0	0	0	0	0
65 to 69	0	0	2	0	0	0	0	0	0	0
70 & Up	0	0	0	0	0	0	0	0	0	0