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

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.)
- [X] 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:
- [X] 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
THE CASTELLINI COMPANY RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 04/01/1977

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)
CASTELLINI COMPANY LLC

PO BOX 721610
NEWPORT, KY 41072-1610

2 PLUM STREET
WILDER, KY 41076

2b Employer Identification Number (EIN) 76-0720073

2c Plan Sponsor's telephone number 859-462-4650

2d Business code (see instructions) 424400

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.	10/14/2026	CHRIS LARSEN
	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 [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:	**4b**	EIN
a	Sponsor's name	**4d**	PN
c	Plan Name		

5	Total number of participants at the beginning of the plan year	**5**	259
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	**6a(1)**	21
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	21
b	Retired or separated participants receiving benefits	**6b**	125
c	Other retired or separated participants entitled to future benefits	**6c**	83
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	229
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	30
f	Total. Add lines **6d** and **6e**.	**6f**	259
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**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)		**9b** Plan benefit arrangement (check all that apply)	
(1) [ ]	Insurance	**(1)** [ ]	Insurance
(2) [ ]	Code section 412(e)(3) insurance contracts	**(2)** [ ]	Code section 412(e)(3) insurance contracts
(3) [X]	Trust	**(3)** [X]	Trust
(4) [ ]	General assets of the sponsor	**(4)** [ ]	General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) – Number Attached _____
- **(4)** [X] **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

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
THE CASTELLINI COMPANY RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
CASTELLINI COMPANY LLC

D Employer Identification Number (EIN)
76-0720073

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

F Prior year plan size: [ ] 100 or fewer [X] 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**	10379619
b Actuarial value	**2b**	9911420

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	156	9051053	9051053
b For terminated vested participants	82	1785662	1785662
c For active participants	21	2027995	2027995
d Total	259	12864710	12864710

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**	5.35 %
6 Target normal cost		
a Present value of current plan year accruals	**6a**	13992
b Expected plan-related expenses	**6b**	157190
c Target normal cost	**6c**	171182

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

09/08/2026
Date

RICHARD L KUBIAK
Type or print name of actuary

26-08540
Most recent enrollment number

CUNI RUST AND STRENK
Firm name

513-891-0270
Telephone number (including area code)

4555 LAKE FOREST DR
SUITE 620
CINCINNATI, OH 45242

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)		
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 8.53 %	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)		1548
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 5.09 %		79
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		
c	Total available at beginning of current plan year to add to prefunding balance		1627
d	Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	77.04 %
15	Adjusted funding target attainment percentage	15	77.04 %
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	80.00 %
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
12/31/2025		10135			
04/15/2025	121879				
07/14/2025	121879				
10/08/2025	84931				
01/12/2026	109563				
05/15/2026	775000				
			Totals ► 18(b)	1213252	18(c) 10135

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a	Contributions allocated toward unpaid minimum required contributions from prior years	19a	
b	Contributions made to avoid restrictions adjusted to valuation date	19b	
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1145770

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? [X] 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**	63

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**	
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**	171182
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	2953290	315762
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**	486944

	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**	486944
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	1145770

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

a Total (excess, if any, of line 37 over line 36)	**38a**	658826
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 C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**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
THE CASTELLINI COMPANY RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
CASTELLINI COMPANY LLC

D Employer Identification Number (EIN)
76-0720073

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

PNC BANK

201 E FIFTH STREET
CINCINNATI, OH 45202

34-1626368

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26	NONE	60482	Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

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
THE CASTELLINI COMPANY RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
CASTELLINI COMPANY LLC

D Employer Identification Number (EIN)
76-0720073

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	178139	884563
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	16668	20301
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	90808	116828
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	10095921	10735895
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	10381536	11757587
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j	0	0
1k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	10381536	11757587

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	1213252	
(B) Participants	2a(1)(B)	10135	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1223387
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	4213	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		4213
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	112411	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	211329	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		323740
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	2349932	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	1900160	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		449772
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	618491	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		618491

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		75
d Total income. Add all **income** amounts in column (b) and enter total	2d		2619678
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1025931	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		1025931
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	60482	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)	157214	
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		217696
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1243627
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1376051
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [X] Unmodified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) [X] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [ ] neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: DEAN DORTON ALLEN FORD PLLC **(2)** EIN: 27-3858252

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	**4a**	X		994
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		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?	**4g**		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?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
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.	**4n**		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] 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.) ..... [X] Yes [ ] No [ ] Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 578662.

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
THE CASTELLINI COMPANY RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
CASTELLINI COMPANY LLC

D Employer Identification Number (EIN)
76-0720073

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): _____ _____

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year ..... | 3 | 0

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ Yes ☐ No ☒ N/A

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6	a	Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a	
	b	Enter the amount contributed by the employer to the plan for this plan year	6b	
	c	Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c	

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ Yes ☐ No ☐ N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ Yes ☐ No ☒ N/A

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ Increase ☐ Decrease ☐ Both ☒ No

Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ Yes ☐ No

11 a Does the ESOP hold any preferred stock? ..... ☐ Yes ☐ No

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ Yes ☐ No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ Yes ☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ 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_____.

Financial Statements

for

CASTELLINI COMPANY RETIREMENT PLAN

Years Ended December 31, 2025 and 2024

With Independent Auditor's Report
Including Supplementary Schedules



CASTELLINI COMPANY RETIREMENT PLAN
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DEANDORTON

INDEPENDENT AUDITOR'S REPORT

The Retirement Committee and Trustees of
Castellini Company Retirement Plan
Wilder, Kentucky

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

We have performed audits of the accompanying financial statements of Castellini Company Retirement Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of and for the years ended December 31, 2025 and 2024, stating that the certified investment information, as described in the Certified Investments note to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current Plan instrument, including all Plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter - Supplementary Schedules Required by ERISA

The supplementary schedules, as noted in the table of contents, together referred to as “supplementary information”, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplementary schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplementary schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplementary schedules, we evaluated whether the supplementary schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the form and content of the supplementary schedules, other than the information in the supplementary schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplementary schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Dean Dorton Allen Ford, PLLC

Indianapolis, Indiana
October 7, 2026

CASTELLINI COMPANY RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31, 2025	December 31, 2024
ASSETS		
Investments at Fair Value		
Money Market Funds	$ 116,828	$ 90,808
Mutual Funds	10,735,895	10,095,921
Total Investments at Fair Value	10,852,723	10,186,729
Receivables		
Employer Contributions	884,563	178,139
Investment Income	20,301	16,668
Total Receivables	904,864	194,807
Net Assets Available for Benefits	$ 11,757,587	$ 10,381,536

See accompanying notes.

CASTELLINI COMPANY RETIREMENT PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Years Ended December 31,	
	2025	**2024**
Additions to Net Assets Attributed To		
Investment Income		
Net Appreciation in Fair Value of Investments	$ 1,068,263	$ 619,825
Interest and Dividends	327,953	276,908
Other Income	75	62
Total Investment Income	1,396,291	896,795
Contributions		
Participant	10,135	12,073
Employer	1,213,252	507,212
Total Contributions	1,223,387	519,285
Total Additions	2,619,678	1,416,080
Deductions from Net Assets Attributed to		
Benefits Paid to Participants	1,025,931	847,719
Administrative Expenses	217,696	258,421
Total Deductions	1,243,627	1,106,140
Net Increase	1,376,051	309,940
Net Assets Available for Benefits		
Beginning of Plan Year	10,381,536	10,071,596
End of Plan Year	$ 11,757,587	$ 10,381,536

See accompanying notes.

NOTE 1 - DESCRIPTION OF THE PLAN

The following description of the Castellini Company Retirement Plan (the Plan) provides only general information. Participants should refer to the Plan document and the summary Plan description for a more complete description of the Plan's provisions.

General

The Plan is a defined benefit plan providing for retirement, disability, death, and survivor benefits covering all eligible employees of Castellini Company (the Company, Employer, and Plan Administrator). An employee is considered a participant if the employee was a member of the bargaining unit represented by the General Teamsters Local 114 Union, was employed as of or prior to April 16, 2012, and worked for one year of service commencing with the employee's date of hire and based upon the employee's customary work week. As a condition of becoming and remaining a participant in the Plan, the covered employee must make contributions to the Plan as set forth in the collective bargaining agreements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Retirement Committee, which was appointed by the Board of Directors of the Company, oversees the governance of the Plan, determines the appropriateness of the Plan's investment offerings, and monitors investment performance. The Plan has been frozen to new participants since April 16, 2012.

Funding Policy

The Plan is funded by the Company and participant contributions. The Company's contribution amounts will meet or exceed the annual ERISA minimum funding requirement, as determined by the Plan's independent actuary. Participant contributions are made in weekly installments based upon each participant's hours worked for the week, up to 40 hours per week. During 2025 and 2024, the Company made contributions of $1,213,252 and $507,212, respectively. The Company's contributions for 2025 and 2024 exceeded the minimum funding requirements of ERISA.

Pension Benefits

Benefits are determined based on the participant's years of service and retirement date. Upon termination of employment with vested rights or reaching retirement age, participants have the option of receiving their vested benefit in the form of a one-time lump sum payment or several annuity options available, as selected by the participant

The normal retirement date for benefits is as follows:

Normal Retirement Age	Accrued Benefits as of
57	December 31, 2012
62	January 1, 2012 - December 31, 2020
64	January 1, 2021 - December 31, 2023

The Plan permits early retirement benefits beginning at age 50 with 10 years of service.

Effective, for benefits commencing October 1, 2023 and after, there was a restriction in the Plan limiting lump sum payouts to 50% of the total value of the benefit. This restriction was lifted on August 19, 2024.

Effective for benefits commencing March 27, 2025 and after, there was a restriction in the Plan limiting lump sum payouts to 50% of the total value of the benefit. This restriction was lifted on February 26, 2026.

NOTE 1 - DESCRIPTION OF THE PLAN (Continued)

Vesting

Participants are fully vested upon completion of five years of credited service.

Death and Disability Benefits

If an active participant dies before normal retirement age and prior to actual retirement or any other severance of employment and has a vested interest, the participant's spouse will be entitled to a death benefit, as defined, and commence as soon as possible. If an active participant becomes totally disabled before normal retirement age and prior to actual retirement or any other severance of employment and has a vested interest, the participant will receive a temporary annuity equal to the accrued benefit, as defined, as of the date of disability.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Use of Estimates

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Certain estimates relate to unsettled transactions and events as of the date of the financial statements. Other estimates relate to assumptions about the ongoing operations and may impact future periods. Accordingly, upon settlement, actual results may differ from estimated amounts.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Retirement Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and insurance company (see the Fair Value Measurements note).

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Contributions

Contributions from Plan participants are recorded in the year in which the employee contributions are withheld from compensation.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses paid by the Company are excluded from these financial statements. Investment-related expenses are included in net appreciation in fair value of investments.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Tax Status

The Internal Revenue Service (IRS) has determined and informed the Company by letter dated September 8, 2014 that the Plan and related trust are designed in accordance with the applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC, and therefore believes that the Plan is qualified, and the related trust is tax exempt.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more than likely would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of both December 31, 2025 and 2024, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. Currently, the prior three years are open under Federal statutes of limitations and remain subject to review and change. The Plan is not currently under audit, nor has it been contacted by any taxing authority.

NOTE 3 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated Plan benefits are those future periodic payments, including lump sum distributions, which are attributable under the Plan's provisions to the service the participants have rendered.

Accumulated Plan benefits include benefits expected to be paid to (a) retired or terminated or their beneficiaries, (b) beneficiaries of participants who have died, and (c) present participants or their beneficiaries. Benefits under the Plan are accumulated based on participants' compensation during each year of credited service. The accumulated Plan benefits for active participants will equal the accumulation, with interest, of the annual benefit accruals as of the benefit information date. Benefits payable under all circumstances; retirement, death, disability, and termination of employment; are included to the extent they are deemed attributable to the participant service rendered to the valuation date.

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

The computations of the actuarial present value of accumulated Plan benefits were made as of January 1, 2026 and 2025. Had the valuations been performed as of December 31, 2025 and 2024, there would be no material differences.

NOTE 3 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)

The significant actuarial assumptions used in the valuations were as follows:

	December 31, 2025	December 31, 2024
Assumed Rate of Return on Investments	7.00%	7.00%
Mortality Assumption	Blue Collar Adjusted Pri-2012	Blue Collar Adjusted Pri-2012
Value of Assets	Asset Smoothing as Allowed Under PPA	Asset Smoothing as Allowed Under PPA
Normal Retirement Age	Ages 57 to 64	Ages 57 to 64

Retirement Rates	2025 Age	2025 Rate	2024 Age	2024 Rate
	57-60	0.05	57-60	0.05
	61	0.10	61	0.10
	62	0.35	62	0.35
	63-64	0.10	63-64	0.10
	65-67	0.35	65-67	0.35
	68	1.00	68	1.00

The interest rate used to discount the obligation for 2025 was 5.34%.

The following presents the actuarial present value of accumulated Plan benefits:

	December 31, 2025	December 31, 2024
Actuarial Present Value of Accumulated Plan Benefits		
Vested Benefits		
Actives	$ 1,261,654	$ 1,643,147
Vested Terminated	1,492,921	1,524,968
Retirees and Beneficiaries	7,990,688	7,797,604
Total Actuarial Present Value of Accumulated Plan Benefits	$ 10,745,263	$ 10,965,719

NOTE 3 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)

The following is a summary of changes in actuarial present value of accumulated Plan benefits:

	Years Ended December 31,	
	2025	2024
Actuarial Present Value of Accumulated Plan Benefits at Beginning of Year	$ 10,965,719	$ 11,106,911
Increase (Decrease) During the Year Attributable to:		
Plan Experience and Benefit Accrual	73,175	(41,788)
Decrease in Discount Period	732,300	748,315
Benefits Paid During Plan Year	(1,025,931)	(847,719)
Net Decrease	(220,456)	(141,192)
Actuarial Present Value of Accumulated Plan Benefits at End of Year	$ 10,745,263	$ 10,965,719

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated Plan benefits.

NOTE 4 - FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurement). The three levels of the fair value hierarchy under Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820 are described as follows:

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

LEVEL 2 – Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability, and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 2 inputs are used for investments for which Level 1 inputs were not available. Level 3 inputs would only be used if Level 1 or Level 2 inputs were not available. There are no Plan assets requiring the use of Level 3 inputs for the periods presented and there were no changes in the methods used to measure fair value at both December 31, 2025 and 2024.

NOTE 4 - FAIR VALUE MEASUREMENTS (Continued)

The following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology used at either December 31, 2025 or 2024.

Mutual Funds (including Money Market Funds) - Valued at the quoted net assets values of the shares as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission (SEC). These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The preceding method described may provide a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value at December 31, 2025 and 2024:

	Investments at Fair Value			
December 31, 2025	Level 1	Level 2	Level 3	Total
Money Market Funds	$ 116,828	$ -	$ -	$ 116,828
Mutual Funds	10,735,895	-	-	10,735,895
Total Assets in the Fair Value Hierarchy	$ 10,852,723	$ -	$ -	$ 10,852,723

	Investments at Fair Value			
December 31, 2024	Level 1	Level 2	Level 3	Total
Money Market Funds	$ 90,808	$ -	$ -	$ 90,808
Mutual Funds	10,095,921	-	-	10,095,921
Total Assets in the Fair Value Hierarchy	$ 10,186,729	$ -	$ -	$ 10,186,729

Gains and losses included in changes in net assets available for benefits for both the years ended December 31, 2025 and 2024, are reported in net appreciation in fair value of investments.

NOTE 5 - CERTIFIED INVESTMENTS

Certain information related to investments disclosed in the accompanying financial statements and ERISA-required supplementary schedules, including investments held at both December 31, 2025 and 2024, and the net appreciation in fair value of investments, interest, and dividends for the years then ended, was obtained by management and agreed to or derived from information certified as complete and accurate by PNC Bank, the trustee of the Plan.

NOTE 6 - PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

1. Annuity benefits that former participants or their beneficiaries have been receiving or that participants eligible to retire would have been receiving if they had retired with benefits in the normal form of annuity under the Plan.

2. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. government agency) up to the applicable limitations.

3. All other vested benefits (that is vested benefits not insured by the PBGC).

4. All non-vested benefits.

A full description of the defined benefit Plan termination priorities is available in the Plan document.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination.

Whether all participants receive their benefits, should the Plan terminate at some future time, will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan sponsor and the level of benefit guaranteed by the PBGC.

NOTE 7 - RELATED-PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by PNC Bank. PNC Bank is the trustee and record-keeper for the Plan therefore, these transactions qualify as party-in-interest transactions as defined under ERISA guidelines. Fees paid by the Plan to the trustee and custodian are included in either administrative expenses or net appreciation in fair value of investments. The Company pays directly any other fees related to the Plan's operations.

These party-in-interest transactions are exempt from the prohibited transaction rule of ERISA.

Several employees of the Company provide administrative services to the Plan, such as day to day administration and oversight. The Company does not charge the Plan for these services.

NOTE 8 - RISKS AND UNCERTAINTIES

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

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

NOTE 9 - DELINQUENT REMITTANCES

During 2025, the Company failed to timely remit to the Plan’s trustee certain participant contributions totaling $994 within the period prescribed by the Department of Labor regulations. On September 25, 2026, the Company remitted lost earnings of $12 to the Plan's trust. In addition, on October 5, 2025, this correction was made through the Department of Labor's Voluntary Fiduciary Correction Program Self-Correction Component.

NOTE 10 - SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through October 7, 2026, which is the date the financial statements were available to be issued.

Subsequent to the Plan year-end, the Plan executed an agreement with an insurance company to transfer certain retiree benefit obligations through the purchase of a group annuity contract. Upon payment of the required premium, the insurance company assumed responsibility for future benefit payments to the affected participants and beneficiaries.

SUPPLEMENTARY SCHEDULES

CASTELLINI COMPANY RETIREMENT PLAN
EIN: 76-0720073
PLAN NUMBER: 002
FORM 5500, SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2025

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
Money Market Funds				
	Federated Hermes Government	Federated Hermes Government Obligation	$ 116,828	$ 116,828
Mutual Funds				
	Vanguard	Vanguard L/T Invest Gr Fd - Ad	3,366,375	2,897,739
	Vanguard	Vanguard Long Term Treasury Fund	2,589,622	1,939,910
	iShares	iShares Core S&P 500	2,401,955	3,733,608
	iShares	iShares Core S&P Mid-Cap	142,836	188,628
	iShares	iShares Core S&P Small Cap	112,216	137,246
	iShares	iShares Core MSCI EAFE ETF	608,526	783,670
	iShares	iShares Core MSCI Emerging	349,932	434,981
	Invesoco	Invesco China Technology (CQQQ)	214,514	186,940
	Global	Global X Artificial Intelligence & Technology ETF	430,455	433,175
	Total Mutual Funds		10,216,433	10,735,895
	Total Assets Held at End of Year		$ 10,333,261	$ 10,852,723

NOTE: This schedule is based on information which has been certified as complete and accurate by PNC Bank, the trustee of the Plan.

CASTELLINI COMPANY RETIREMENT PLAN
EIN: 76-0720073
PLAN NUMBER: 002
FORM 5500, SCHEDULE H, LINE 4A - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
Year Ended December 31, 2025

Plan Year	Participant Contributions Transferred Late to Plan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2025	$ 994	$ -	$ -	$ -	$ 994

CASTELLINI COMPANY RETIREMENT PLAN
EIN: 76-0720073
PLAN NUMBER: 002
FORM 5500, SCHEDULE H, LINE 4J - SCHEDULE OF REPORTABLE TRANSACTIONS
Year Ended December 31, 2025

(a)	(b)	(c)		(d)	(g)	(i)
		Purchases		Sales		
Identity of Party Involved	Description of Asset	Number of Transactions	Purchase Price (A)	Number of Transactions	Selling Price (A)	Cost of Asset	Net Gain (Loss)
Series of Transactions							
iShares	iShares Core MSCI EAFE ETF	4	$ -	-	$ 587,652	$ 491,058	$ 96,594
Single Transactions							
		-	$ -	-	$ -	$ -	$ -

NOTE: This schedule is based on information which has been certified as complete and accurate by PNC Bank, the trustee of the Plan.

(A) The current value of all assets acquired or disposed, at the time of acquisition or disposition, is equal to the purchase price or selling price, respectively.

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
The Castellini Company Retirement Plan

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
Castellini Company LLC

D Employer Identification Number (EIN)
76-0720073

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

F Prior year plan size: [ ] 100 or fewer [X] 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	10,379,619
b Actuarial value	2b	9,911,420

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	156	9,051,053	9,051,053
b For terminated vested participants	82	1,785,662	1,785,662
c For active participants	21	2,027,995	2,027,995
d Total	259	12,864,710	12,864,710

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	5.35 %
6 Target normal cost		
a Present value of current plan year accruals	6a	13,992
b Expected plan-related expenses	6b	157,190
c Target normal cost	6c	171,182

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 Richard L Kubiak

Signature of actuary

09/08/2026
Date

Richard L. Kubiak
Type or print name of actuary

26-08540
Most recent enrollment number

Cuni, Rust and Strenk
Firm name

(513) 891-0270
Telephone number (including area code)

4555 Lake Forest Dr - Suite 620
US Cincinnati OH 45242-3760
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	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 8.53 %	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)		1,548
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 5.09 %		79
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		1,627
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	77.04 %
15	Adjusted funding target attainment percentage	15	77.04 %
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	80.00 %
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	121,879				
07/14/2025	121,879				
10/08/2025	84,931				
01/12/2026	109,563				
05/15/2026	775,000				
12/31/2025	0	10,135			
			Totals ► 18(b)	1,213,252	18(c) 10,135

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	1,145,770

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? [X] 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:

	1st segment:	2nd segment:	3rd segment:	
a Segment rates:	5.07 %	5.31 %	5.50 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	63

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**	171,182
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	2,953,290	315,762
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**	486,944

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

36 Additional cash requirement (line 34 minus line 35)	**36**	486,944
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	1,145,770
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	**38a**	658,826
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, Part V – Summary of Plan Provisions
Plan Name: The Castellini Company Retirement Plan
EIN: 76-0720073
PN: 002

1. Effective Date:	April 1, 1977.
2. Plan Year:	January 1st through December 31st.
3. Covered Employees:	An employee of the Castellini Company who is in a bargaining unit represented by the Union.
4. Eligibility:	One year of employment (if hired on or after April 14, 2008). No new entrants will enter the Plan after April 16, 2012.
5. Year of Vesting Service:	One Year of Vesting Service is earned for each Plan Year in which a participant completes 1,000 Hours of Service.
6. Year of Benefit Service:	Same as Vesting Service except service begins at participation date (if hired on or after April 14, 2008).
7. Employee Contributions:	56¢ per hour with no contributions after 25 Years of Service.
8. Actuarial Equivalency:	
a. Other Than Lump Sums	UP 1984 Mortality Table at 6.00%.
b. Lump Sums	2025 IRS Applicable Mortality Table and the 417(e) segment interest rates for the November prior to the Plan Year.

Schedule SB, Part V – Summary of Plan Provisions
Plan Name: The Castellini Company Retirement Plan
EIN: 76-0720073
PN: 002

9. Normal Retirement:

a. Eligibility	Age 57 and 5th anniversary of Plan participation for benefits accrued prior to December 31, 2012. Age 62 and 5th anniversary of Plan participation for benefits accrued after December 31, 2012 and prior to December 31, 2020. Age 64 and 5th anniversary of Plan participation for benefits accrued after December 31, 2020.
b. Monthly Benefit	$25.00 per Year of Benefit Service up to 20 years plus $33.00 per Year of Benefit Service for each year exceeding 20 years with a minimum benefit equal to the benefit derived from Employee Contributions.

10. Early Retirement:

a. Eligibility	Age 50 and 10 Years of Vesting Service.
b. Monthly Benefit	Calculated as for Normal Retirement with an actuarial reduction from ages 57, 62, or 64 for early commencement.

11. Vested Retirement:

a. Eligibility	5 Years of Vesting Service.
b. Monthly Benefit	Calculated as for Normal Retirement. Participants with less than 5 Years of Service receive a lump sum payment equal to Employee Contributions plus interest.

Schedule SB, Part V – Summary of Plan Provisions
Plan Name: The Castellini Company Retirement Plan
EIN: 76-0720073
PN: 002

12. Disability Retirement:

a. Eligibility	8 Years of Vesting Service and Totally and Permanently Disabled.
b. Monthly Benefit	Calculated as for Normal Retirement payable immediately with no reduction for early commencement.

13. Payment Forms:

a. Normal	Life Annuity for single participants and an Actuarially Equivalent 100% Joint & Survivor Annuity (QJSA) for married participants.
b. Optional	Lump sum payment equal to participant's Employee Contributions plus interest with any residual benefit payable under the normal payment form or an Actuarially Equivalent 50% Joint & Survivor Annuity (QOSA) for married participants.

14. Pre-Retirement Death:

a. Eligibility	5 Years of Service.
b. Monthly Benefit	Calculated as for Early Retirement reflecting a 100% Joint & Survivor Annuity payment form with death immediately after Early Retirement. Surviving spouses can elect a lump sum payment equal to the deceased participant's Employee Contributions plus interest with any residual benefit payable as a Life Annuity. Beneficiaries of deceased participants with less than 5 Years of Service receive a lump sum payment equal to the deceased participant's Employee Contributions plus interest.

15. Changes Since Last Year: None.

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Plan Name: The Castellini Company Retirement Plan
EIN: 76-0720073
PN: 002

1. Segment Rates: 5.07%; 5.31%; 5.50% for minimum funding.
   5.07%; 5.33%; 5.36% (September 2024) for maximum.

2. Mortality Rates: 2025 IRS Funding Combined Static Mortality Table with Small Plan Adjustment.

3. Amortization Period: 15 years.

4. Retirement Rates:

Age	Rate
57-60	0.05
61	0.10
62	0.35
63-64	0.10
65-67	0.35
68	1.00

5. Termination Rates:

Age	Rate
20	0.4194
25	0.3348
30	0.2646
35	0.2070
40	0.1620
45	0.1242
50	0.0954
55	0.0720
60	0.0504
65	0.0252

6. Hours Worked: 1,850 per year.

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Plan Name: The Castellini Company Retirement Plan
EIN: 76-0720073
PN: 002

7. Disability Rates:

Age	Males	Females
20	0.0003	0.0004
25	0.0003	0.0005
30	0.0004	0.0006
35	0.0005	0.0008
40	0.0007	0.0010
45	0.0010	0.0015
50	0.0018	0.0026
55	0.0036	0.0049
60	0.0090	0.0121
65	0.0000	0.0000

8. Percent Married/Spousal Age: 100% with wives 3 years younger than their husbands.

9. Expense Load: $157,190 (2025 PBGC premium).

10. Actuarial Cost Method: Unit Credit.

11. Payment Form Election:

a. Actives

Payment Forms	% Electing
Life Annuity	20%
50% J&S	5%
100% J&S	75%

b. Vested Terminated

Payment Forms	% Electing
Life Annuity	100%

12. Actuarial Value of Assets: Asset smoothing as allowed under the Pension Protection Act of 2006 (PPA).

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Plan Name: The Castellini Company Retirement Plan
EIN: 76-0720073
PN: 002

13. Rationale For Selection of Assumptions: Many actuarial assumptions used in this Report are prescribed by the IRS. The selection of non-prescribed assumptions is based on the actuary's best estimate of future expectations based on the examination of recent actual results compared to expectations, periodic experience studies, Society of Actuaries mortality studies, and any reasonably certain information about future expected Plan changes.

14. Changes Since Last Year: The interest rates and mortality table were updated in accordance with IRS regulations and the expense assumption was decreased.

Schedule SB Attachment, line 18 – Contributions
Plan Name: The Castellini Company Retirement Plan
EIN: 76-0720073
PN: 002

The 2025 Schedule SB employee contributions by month.

(a) Date	(c) Amount paid by employees	Type
01/2025	$994	Employee
02/2025	597	Employee
03/2025	994	Employee
04/2025	402	Employee
05/2025	802	Employee
06/2025	997	Employee
07/2025	800	Employee
08/2025	988	Employee
09/2025	987	Employee
10/2025	993	Employee
11/2025	792	Employee
12/2025	789	Employee
Total	$10,135	

Schedule SB, line 19 – Discounted Employer Contributions.

Plan Name: The Castellini Company Retirement Plan

EIN: 76-0720073

PN: 002

Effective Interest Rate: 5.35%

Date	Contribution Amount	Number of Days to 1/1/2025	Discounted Contributions at 5.35%
04/15/2025	$ 121,879	104	$ 120,082
07/14/2025	121,879	194	118,549
10/08/2025	84,931	280	81,602
01/12/2026	109,563	376	103,836
05/15/2026	775,000	499	721,701
TOTAL	$ 1,213,252		$ 1,145,770

Schedule SB, line 22 -- Description of Weighted Average Retirement Age

Plan Name: The Castellini Company Retirement Plan

EIN: 76-0720073

PN: 002

(A) Early Retirement Age	(B) Retirement Rates	(C) Fraction Remaining	(D) Probability Distribution	(E) Sum Weighted Average Age
56	0.00%	1.00000	0.00%	0.00000
57	5.00%	0.95000	5.00%	2.85000
58	5.00%	0.90250	4.75%	2.75500
59	5.00%	0.85738	4.51%	2.66238
60	5.00%	0.81451	4.29%	2.57213
61	10.00%	0.73306	8.15%	4.96849
62	35.00%	0.47649	25.66%	15.90731
63	10.00%	0.42884	4.76%	3.00186
64	10.00%	0.38595	4.29%	2.74456
65	35.00%	0.25087	13.51%	8.78045
66	35.00%	0.16307	8.78%	5.79510
67	35.00%	0.10599	5.71%	3.82389
68	100.00%	0.00000	10.60%	7.20749
Weighted Average Retirement Age				**63.069**

The Retirement Rates (Column B) at each Early Retirement Age (Column A) are converted to a probability distribution (Column D). The products of Column A and Column D are summed to determine the resulting Weighted Average Retirement Age.

Schedule SB, line 24 – Justification for Change in Actuarial Assumptions
Plan Name: The Castellini Company Retirement Plan
EIN: 76-0720073
PN: 002

Effective with the January 1, 2025 valuation, the following assumptions were changed based upon historical Plan and industry data as an indicator of anticipated future experience:

- The expense load was decreased from $198,114 to $157,190.

Schedule SB, Line 26 – Schedule of Active Participant Data.

Plan Name: The Castellini Company Retirement Plan

EIN: 76-0720073

PN: 002

Years of Credited Service:

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	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0		0		0		0		0		0		0		0		0		0	
25 to 29	0		0		0		0		0		0		0		0		0		0	
30 to 34	0		0		0		0		0		0		0		0		0		0	
35 to 39	0		0		0		0		0		0		0		0		0		0	
40 to 44	0		0		0		0		0		1		0		0		0		0	
45 to 49	0		0		0		0		2		0		1		0		0		0	
50 to 54	0		0		0		0		1		0		1		0		0		0	
55 to 59	0		0		0		0		0		1		6		0		0		0	
60 to 64	0		0		0		0		0		0		0		0		2		1	
65 to 69	0		0		0		1		1		0		1		0		0		0	
70 & up	0		0		0		0		0		0		0		1		1		0	

Schedule SB, line 32 – Schedule of Amortzation Bases.
Plan Name: The Castellini Company Retirement Plan
EIN: 76-0720073
PN: 002

Type	Present Value of Remaining Installments	Date Established	Rem. Years	Amortization Installment
Shortfall	$ 1,348,560	01/01/2021	11	$ 156,329
Shortfall	(513,527)	01/01/2022	12	(55,864)
Shortfall	2,055,886	01/01/2023	13	211,295
Shortfall	(410,913)	01/01/2024	14	(40,127)
Shortfall	473,284	01/01/2025	15	44,129
	$ 2,953,290			$ 315,762

All shortfall amortization bases established before 01/01/2021 were eliminated as allowed under ARPA.

Actuarial Assumptions and Methods

1. Interest Rates:

a. 2024 Plan Year	4.75%; 4.87%; 5.59% for minimum funding. 3.62%; 4.46%; 4.52% (September 2023) for maximum.
b. 2025 Plan Year	5.07%; 5.31%; 5.50% for minimum funding. 5.07%; 5.33%; 5.36% (September 2024) for maximum.

2. ASC 960 Interest Rate: 7.00%.

3. Amortization Period: 15 years.

4. Mortality Rates:

a. Funding Target	2025 IRS Funding Combined Static Mortality Table with Small Plan Adjustment.
b. ASC 960	
i. Non-Disabled	Blue Collar adjusted Pri-2012.
ii. Retired	Blue Collar adjusted Pri-2012 Retiree.
iii. Survivor	Blue Collar adjusted Pri-2012 Contingent Survivor.
iv. Disabled	Pri-2012 Disabled Retiree.
v. Weighting	Amount-weighted.
vi. Future Improvement	Projected generationally using Scale MP-2021.

5. Retirement Rates:

Age	Rate
57-60	0.05
61	0.10
62	0.35
63-64	0.10
65-67	0.35
68	1.00

Actuarial Assumptions and Methods

6. Termination Rates:

Age	Rate
20	0.4194
25	0.3348
30	0.2646
35	0.2070
40	0.1620
45	0.1242
50	0.0954
55	0.0720
60	0.0504
65	0.0252

7. Hours Worked: 1,850 per year.

8. Disability Rates:

Age	Males	Females
20	0.0003	0.0004
25	0.0003	0.0005
30	0.0004	0.0006
35	0.0005	0.0008
40	0.0007	0.0010
45	0.0010	0.0015
50	0.0018	0.0026
55	0.0036	0.0049
60	0.0090	0.0121
65	0.0000	0.0000

9. Percent Married/Spousal Age: 100% with wives 3 years younger than their husbands.

10. Expense Load: $157,190 (2025 PBGC premium).

11. Actuarial Cost Method: Unit Credit.

Actuarial Assumptions and Methods

12. Payment Form Election:

a. Actives

Payment Forms	% Electing
Life Annuity	20%
50% J&S	5%
100% J&S	75%

b. Vested Terminated

Payment Forms	% Electing
Life Annuity	100%

13. Actuarial Value of Assets: Asset smoothing as allowed under the Pension Protection Act of 2006 (PPA).

14. Rationale For Selection of Assumptions: Many actuarial assumptions used in this Report are prescribed by the IRS. The selection of non-prescribed assumptions is based on the actuary's best estimate of future expectations based on the examination of recent actual results compared to expectations, periodic experience studies, Society of Actuaries mortality studies, and any reasonably certain information about future expected Plan changes.

15. Changes Since Last Year: The interest rates and mortality table were updated in accordance with IRS regulations, and the expense assumption was decreased.

Summary of Plan Provisions

1. Effective Date:	April 1, 1977.
2. Plan Year:	January 1st through December 31st.
3. Covered Employees:	An employee of the Castellini Company who is in a bargaining unit represented by the Union.
4. Eligibility:	One year of employment (if hired on or after April 14, 2008). No new entrants will enter the Plan after April 16, 2012.
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6. Year of Benefit Service:	Same as Vesting Service except service begins at participation date (if hired on or after April 14, 2008).
7. Employee Contributions:	56¢ per hour with no contributions after 25 Years of Service.
8. Actuarial Equivalency:	
a. Other Than Lump Sums	UP 1984 Mortality Table at 6.00%.
b. Lump Sums	2025 IRS Applicable Mortality Table and the 417(e) segment interest rates for the November prior to the Plan Year.

9. Normal Retirement:

a. Eligibility	Age 57 and 5th anniversary of Plan participation for benefits accrued prior to December 31, 2012. Age 62 and 5th anniversary of Plan participation for benefits accrued after December 31, 2012 and prior to December 31, 2020. Age 64 and 5th anniversary of Plan participation for benefits accrued after December 31, 2020.
b. Monthly Benefit	$25.00 per Year of Benefit Service up to 20 years plus $33.00 per Year of Benefit Service for each year exceeding 20 years with a minimum benefit equal to the benefit derived from Employee Contributions.

10. Early Retirement:

a. Eligibility	Age 50 and 10 Years of Vesting Service.
b. Monthly Benefit	Calculated as for Normal Retirement with an actuarial reduction from ages 57, 62, or 64 for early commencement.

11. Vested Retirement:

a. Eligibility	5 Years of Vesting Service.
b. Monthly Benefit	Calculated as for Normal Retirement. Participants with less than 5 Years of Service receive a lump sum payment equal to Employee Contributions plus interest.

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a. Eligibility	8 Years of Vesting Service and Totally and Permanently Disabled.
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a. Normal	Life Annuity for single participants and an Actuarially Equivalent 100% Joint & Survivor Annuity (QJSA) for married participants.
b. Optional	Lump sum payment equal to participant's Employee Contributions plus interest with any residual benefit payable under the normal payment form or an Actuarially Equivalent 50% Joint & Survivor Annuity (QOSA) for married participants.

14. Pre-Retirement Death:

a. Eligibility	5 Years of Service.
b. Monthly Benefit	Calculated as for Early Retirement reflecting a 100% Joint & Survivor Annuity payment form with death immediately after Early Retirement. Surviving spouses can elect a lump sum payment equal to the deceased participant's Employee Contributions plus interest with any residual benefit payable as a Life Annuity. Beneficiaries of deceased participants with less than 5 Years of Service receive a lump sum payment equal to the deceased participant's Employee Contributions plus interest.

15. Changes Since Last Year: None.

Schedule SB, Line 26 – Schedule of Active Participant Data.

Plan Name: The Castellini Company Retirement Plan

EIN: 76-0720073

PN: 002

Years of Credited Service:

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	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0		0		0		0		0		0		0		0		0		0	
25 to 29	0		0		0		0		0		0		0		0		0		0	
30 to 34	0		0		0		0		0		0		0		0		0		0	
35 to 39	0		0		0		0		0		0		0		0		0		0	
40 to 44	0		0		0		0		0		1		0		0		0		0	
45 to 49	0		0		0		0		2		0		1		0		0		0	
50 to 54	0		0		0		0		1		0		1		0		0		0	
55 to 59	0		0		0		0		0		1		6		0		0		0	
60 to 64	0		0		0		0		0		0		0		0		2		1	
65 to 69	0		0		0		1		1		0		1		0		0		0	
70 & up	0		0		0		0		0		0		0		1		1		0	

Schedule SB, line 32 – Schedule of Amortzation Bases.
Plan Name: The Castellini Company Retirement Plan
EIN: 76-0720073
PN: 002

Type	Present Value of Remaining Installments	Date Established	Rem. Years	Amortization Installment
Shortfall	$ 1,348,560	01/01/2021	11	$ 156,329
Shortfall	(513,527)	01/01/2022	12	(55,864)
Shortfall	2,055,886	01/01/2023	13	211,295
Shortfall	(410,913)	01/01/2024	14	(40,127)
Shortfall	473,284	01/01/2025	15	44,129
	$ 2,953,290			$ 315,762

All shortfall amortization bases established before 01/01/2021 were eliminated as allowed under ARPA.

Schedule SB, line 24 – Justification for Change in Actuarial Assumptions
Plan Name: The Castellini Company Retirement Plan
EIN: 76-0720073
PN: 002

Effective with the January 1, 2025 valuation, the following assumptions were changed based upon historical Plan and industry data as an indicator of anticipated future experience:

- The expense load was decreased from $198,114 to $157,190.

Schedule SB, line 24 – Justification for Change in Actuarial Assumptions
Plan Name: The Castellini Company Retirement Plan
EIN: 76-0720073
PN: 002

Effective with the January 1, 2025 valuation, the following assumptions were changed based upon historical Plan and industry data as an indicator of anticipated future experience:

- The expense load was decreased from $198,114 to $157,190.

CASTELLINI COMPANY RETIREMENT PLAN
EIN: 76-0720073
PLAN NUMBER: 002
FORM 5500, SCHEDULE H, LINE 4J - SCHEDULE OF REPORTABLE TRANSACTIONS
Year Ended December 31, 2025

(a)	(b)	(c)		(d)	(g)	(i)
		Purchases		Sales		
Identity of Party Involved	Description of Asset	Number of Transactions	Purchase Price (A)	Number of Transactions	Selling Price (A)	Cost of Asset	Net Gain (Loss)
Series of Transactions							
iShares	iShares Core MSCI EAFE ETF	4	$ -	-	$ 587,652	$ 491,058	$ 96,594
Single Transactions							
		-	$ -	-	$ -	$ -	$ -

NOTE: This schedule is based on information which has been certified as complete and accurate by PNC Bank, the trustee of the Plan.

(A) The current value of all assets acquired or disposed, at the time of acquisition or disposition, is equal to the purchase price or selling price, respectively.

CASTELLINI COMPANY RETIREMENT PLAN
EIN: 76-0720073
PLAN NUMBER: 002
FORM 5500, SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2025

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
Money Market Funds				
	Federated Hermes Government	Federated Hermes Government Obligation	$ 116,828	$ 116,828
Mutual Funds				
	Vanguard	Vanguard L/T Invest Gr Fd - Ad	3,366,375	2,897,739
	Vanguard	Vanguard Long Term Treasury Fund	2,589,622	1,939,910
	iShares	iShares Core S&P 500	2,401,955	3,733,608
	iShares	iShares Core S&P Mid-Cap	142,836	188,628
	iShares	iShares Core S&P Small Cap	112,216	137,246
	iShares	iShares Core MSCI EAFE ETF	608,526	783,670
	iShares	iShares Core MSCI Emerging	349,932	434,981
	Invesoco	Invesco China Technology (CQQQ)	214,514	186,940
	Global	Global X Artificial Intelligence & Technology ETF	430,455	433,175
	Total Mutual Funds		10,216,433	10,735,895
	Total Assets Held at End of Year		$ 10,333,261	$ 10,852,723

NOTE: This schedule is based on information which has been certified as complete and accurate by PNC Bank, the trustee of the Plan.