Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ Complete all entries in accordance with the instructions to the Form 5500-SF.

1210-0089

2015

OMB Nos. 1210-0110

This Form is Open to Public Inspection

Pa	art I Annual Report	t Identification Information	า			
For	calendar plan year 2015 or f	iscal plan year beginning 09/01/	/2015 and ending 08	8/31/20)16	
A -	This return/report is for:	X a single-employer plan☐ a one-participant plan	a multiple-employer plan (not multiemployer) list of participating employer information in ac a foreign plan	,	•	
Вт	his return/report is	the first return/report an amended return/report	the final return/report a short plan year return/report (less than 12 m	ionths)		
	Check box if filing under:	Form 5558 special extension (enter descontant) premation—enter all requested in			DFVC prog	ram
		ormation—enter all requested li	ntormation			
	Name of plan IDANI JEWELRY CORP RE	TIREMENT PLAN			Three-digit plan number (PN) ▶	001
				1c	Effective date o	f plan 1/1999
	Mailing address (include roo	oyer, if for a single-employer plan) om, apt., suite no. and street, or P.	O. Box) stal code (if foreign, see instructions)		Employer Identi (EIN) 13-3	fication Number 733945
	DANI JEWELRY CORPORA		ital code (ii foreign, see instructions)	2c	Sponsor's telep 212-8	hone number 69-0677
	SIXTH AVENUE YORK, NY 10036-1603			2d	Business code (see instructions)
3a	Plan administrator's name a	and address XSame as Plan Spor	nsor.	3b	Administrator's	ΞΙΝ
				3с	Administrator's t	elephone number
4		ne plan sponsor has changed since umber from the last return/report.	e the last return/report filed for this plan, enter the	4b	EIN	
а	Sponsor's name			4c	PN	
5a	Total number of participants	s at the beginning of the plan year.		5a	a	15
b		s at the end of the plan year		5k)	15
С		• •	f the plan year (defined benefit plans do not	50	;	
d(1) Total number of active pa	articipants at the beginning of the p	olan year	5d(1)	11
d((2) Total number of active pa	articipants at the end of the plan ye	ear	5d(2)	11
	than 100% vested		e plan year with accrued benefits that were less	5€		0
			rn/report will be assessed unless reasonable car			
			actions, I declare that I have examined this return/re as well as the electronic version of this return/repor			

belief, it is true, correct, and complete SIGN Filed with authorized/valid electronic signature. 06/14/2017 **DAVID MIEROV HERE** Signature of plan administrator Date Enter name of individual signing as plan administrator **SIGN HERE** Date Signature of employer/plan sponsor Enter name of individual signing as employer or plan sponsor Preparer's name (including firm name, if applicable) and address (include room or suite number) Preparer's telephone number

	Form 5500-SF 2015		Page 2							
b	Were all of the plan's assets during the plan year invested in eligib Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility of the you answered "No" to either line 6a or line 6b, the plan cannulf the plan is a defined benefit plan, is it covered under the PBGC in	an indeper and conditi ot use Fo	ndent qualified public a ions.) rm 5500-SF and must	ccounta	ant (IQ I d use	PA) Form	5500.		X Yes X Yes X	No No
		isdiance p	Togram (See EntoA Se	CHOIT T	021): .	····· <u>^</u>	103		140t determin	
Par	t III Financial Information					1				
	Plan Assets and Liabilities		(a) Beginning					(b) End o		
	Total plan assets	. 7a		2144	468				2353486	
-	Total plan liabilities	7b								
C	Net plan assets (subtract line 7b from line 7a)	7c		2144	468				2353486	1
8	Income, Expenses, and Transfers for this Plan Year		(a) Amou	ınt				(b) To	otal	
	Contributions received or receivable from: (1) Employers	8a(1)		72	000					
	(2) Participants	8a(2)								
	(3) Others (including rollovers)	8a(3)								
	Other income (loss)	8b		137	018					
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		101	0.10				209018	
	Benefits paid (including direct rollovers and insurance premiums	. 60							200010	
	to provide benefits)	. 8d								
е	Certain deemed and/or corrective distributions (see instructions)	. 8e								
f	Administrative service providers (salaries, fees, commissions)	. 8f								
g	Other expenses	. 8g								
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							0	(
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	. 8i							209018	ı
j	Transfers to (from) the plan (see instructions)	8j								
Par	t IV Plan Characteristics									
9a	If the plan provides pension benefits, enter the applicable pension	feature co	des from the List of Pla	an Cha	racteris	stic Co	des in t	the instruct	ions:	
	1A 1I 3D									
В	If the plan provides welfare benefits, enter the applicable welfare f	eature cod	es from the List of Piai	n Chara	acterist	ic Coc	ies in tr	ne instructio	ons:	
Part	V Compliance Questions									
10	During the plan year:				Yes	No	N/A		Amount	
	Was there a failure to transmit to the plan any participant contributed described in 29 CFR 2510.3-102? (See instructions and DOL's Verogram)	oluntary F	iduciary Correction	10a		X			7 o	
b	Were there any nonexempt transactions with any party-in-interest									
	reported on line 10a.)			10b		X				
с	Was the plan covered by a fidelity bond?			10c		X				
d	Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?	•		10d		X				
е	Were any fees or commissions paid to any brokers, agents, or oth carrier, insurance service, or other organization that provides som the plan? (See instructions.)	ne or all of	the benefits under	10e		X				
f	Has the plan failed to provide any benefit when due under the pla	ın?		10f		X				
q	Did the plan have any participant loans? (If "Yes," enter amount a	s of year e	end)			Χ				
	If this is an individual account plan, was there a blackout period? 2520.101-3.)	(See instru	ictions and 29 CFR	10g 10h		X				
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10	he required	d notice or one of the	10ii						
j	Did the plan trust incur unrelated business taxable income?			10j						
Part	VI Pension Funding Compliance									
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)								X Yes	No
11a	Enter the unpaid minimum required contribution for all years from							•		0
	Is this a defined contribution plan subject to the minimum funding							ERISA?	Yes	No

	F	orm 5500-SF 2015 Page 3 - 1					
	_ `	s," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)					
а		aiver of the minimum funding standard for a prior year is being amortized in this plan year, see inc ng the waiver		enter the Day	e date of t	he letter rul Year	ing
lf		mpleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line		Duy_		1 oui	
b	Enter t	ne minimum required contribution for this plan year		12b			
С	Enter th	ne amount contributed by the employer to the plan for this plan year		12c			
d		ct the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the		12d			
		ve amount)e minimum funding amount reported on line 12d be met by the funding deadline?			Yes	No 🗌	N/A
Part		Plan Terminations and Transfers of Assets			100	110	1471
		resolution to terminate the plan been adopted in any plan year?			Yes	s X No	
		s," enter the amount of any plan assets that reverted to the employer this year		13a			
b	Were	all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brough	ght under the co	ontrol		Yes X	No
С	If duri	ng this plan year, any assets or liabilities were transferred from this plan to another plan(s), identiassets or liabilities were transferred. (See instructions.)					
•	13c(1) N	lame of plan(s):	13c(2)	EIN(s)		13c(3) F	PN(s)
Part	: VIII	Trust Information					
14a	Name o	f trust		14b 1	rust's Ell	١	
14c	Name	of trustee or custodian		14d	Trustee's	or custodia	an's
	rianio	of tubics of suctorial			telephone		a 11 0
Par	t IX	IRS Compliance Questions					
15a	Is the	plan a 401(k) plan?		Ye	S	No	
15b		"how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals an ng contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?		ba ha	esign- ased safe arbor ethod	ADF test	P/ACP
15c	testing	DP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "c method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.4(ii))?	101(m)-	Ye	S	No	
16a	Check	the box to indicate the method used by the plan to satisfy the coverage requirements under secti	on 410(b):		atio ercentage st		rage efit test
16b		he plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by come with any other plans under the permissive aggregation rules?		Ye	s	No	
17a	Has the	e plan been timely amended for all required tax law changes?		Ye	s	No	N/A
17b		ne last plan amendment/restatement for the required tax law changes was adopted//law changes and codes).	Enter the ap	plicable	code	(See ins	tructions
17c		lan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter pland the letter pland the letter's serial representation of the letter's series of the l		t to a fa	vorable II	RS opinion	or
17d	If the p	lan is an individually-designed plan and received a favorable determination letter from the IRS, e ination letter/		the plai	n's last fa	vorable	
18		Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2, American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin		Yes	5	No	
19	Were in	n-service distributions made during the plan year?		Ye	s	No	
	If "Yes	" enter amount		19			
20		equired minimum distributions made to 5% owners who have attained age 70 $\frac{1}{2}$ (regardless of w), as required under section 401(a)(9)?		Ye	s	No	N/A

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

2015

This Form is Open to Public Inspection

Fo	r calendar	r plan year 201	5 or fiscal plan y	ear beginning	09/01/2015		and endi	ng <mark>08/3</mark>	1/2016	
•	Round o	off amounts to	nearest dollar.							
<u> </u>	Caution:	: A penalty of \$	1,000 will be ass	sessed for late filin	g of this report un	less reasonable c	ause is establishe	ed.		
	Name of p		RP RETIREMEN	IT PLAN			B Three-dig	•	•	001
			shown on line 2a RPORATION, IN	a of Form 5500 or C.	5500-SF		D Employer	Identificat	ion Number (E 3945	EIN)
E	Type of pla	an: X Single	Multiple-A	Multiple-B	F Pri	or year plan size:	X 100 or fewer	101-50	00 More th	an 500
Р	art I	Basic Infori	mation							
1	Enter th	ne valuation dat	te: I	Month	Day01	Year <u>2015</u>	_			
2	Assets:									
	a Mark	et value						2a		2135291
	b Actua	arial value						2b		2135291
3	Funding	g target/particip	ant count break	down		` '	Number of articipants	,	ted Funding arget	(3) Total Funding Target
	a For re	etired participar	nts and beneficia	aries receiving pay	ment		0		0	0
	b For to	erminated veste	ed participants				4		54705	54705
	C For a	ctive participan	ts				11		2228510	2228510
	d Total	l					15		2283215	2283215
4	If the pl	lan is in at-risk	status, check the	e box and complete	e lines (a) and (b)		□			
	a Fund	ling target disre	garding prescrib	ed at-risk assump	tions			4a		,
				umptions, but disre				4b		
5	Effectiv	e interest rate.						5		6.42%
6	Target	normal cost						6		9500
	To the best of accordance combination	with applicable law a	e information supplied and regulations. In my							ed assumption was applied in and such other assumptions, in
	SIGN HERE						_		06/14/20	017
			Signa	ture of actuary					Date	
CA	ROL SUL	LIVAN					<u> </u>		17-054	28
			Type or pr	int name of actuar	у			Most re	ecent enrollme	ent number
SB	C BENEF	TT CONSULTA	NTS, INC						201-896	5-9616
		UT STREET RD, NJ 07070	F	Firm name			Tε	elephone	number (includ	ding area code)
			Add	ress of the firm			_			
If th	e actuary	has not fully ref	lected any regul	ation or ruling pro	mulaated under th	e statute in compl	eting this schedu	ıle check	the hov and s	ее П
	e actuary i	nas not fully let	ioolou ariy regui	and or runing prof	maigatou unuel III	o otatuto ili compi	carig and sometic	aio, dileck	and box and 5	

Page	2	_
ı ayc	_	

Pa	art II	Begi	nning of Year	Carryov	er and Prefunding Ba	alances						
							(a) (Carryover balance		(b) F	Prefundi	ng balance
7		-			cable adjustments (line 13 f	•			0			0
8			•	•	unding requirement (line 35							
9	Amount	t remain	ing (line 7 minus lir	ne 8)					0			0
10	Interest	on line	9 using prior year's	actual ret	urn of <u>0.65</u> %				0			0
11	Prior ye	ar's exc	ess contributions to	be added	d to prefunding balance:							
	a Prese	ent value	e of excess contribu	utions (line	38a from prior year)							599
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 of6.63\(\circ\)												40
	` '		•	•								
	return											0
	C Total available at beginning of current plan year to add to prefunding balance d Portion of (c) to be added to prefunding balance											639
			•									0
12	Other re	eduction	s in balances due t	to elections	s or deemed elections							
13	13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)											0
Pa	art III	Fur	nding Percenta	ages								
14	Funding	gtarget	attainment percent	age							14	93.52 %
			g target attainment								15	93.52 %
16					of determining whether car						16	93.99 %
17	If the cu	ırrent va	lue of the assets o	f the plan i	s less than 70 percent of the	e funding ta	rget, enter s	such percentage			17	%
Pá	art IV	Cor	ntributions and	d Liquid	ity Shortfalls							
18			1		ear by employer(s) and emp					1		
(M	(a) Dat 1M-DD-Y		(b) Amount pa employer((c) Amount paid by employees		Date D-YYYY)	(b) Amount pa employer((0	•	nt paid by oyees
	5/15/2017			72000	0		,	1 1 1	- /			-,
											_	
						Totals ▶	18(b)		72000	18(c)		0
19	Discour	nted emp	oloyer contributions	s – see ins	tructions for small plan with	a valuation	date after th	ne beginning of the	e year:			
	a Cont	ributions	allocated toward ι	ınpaid min	imum required contributions	from prior	years		19a			0
	b Contr	ributions	made to avoid res	trictions ac	djusted to valuation date				19b			0
	C Contr	ributions	allocated toward mi	nimum req	uired contribution for current y	ear adjusted	d to valuation	n date	19c			62405
20		•	butions and liquidit	•							-	
			_		the prior year?						<u>×</u>	Yes No
					y installments for the current	-	-	manner?				Yes X No
	C If line	20a is	"Yes," see instruction	ons and co	omplete the following table a							
		(1) 1	st		Liquidity shortfall as of e	nd of quarte	er of this pla (3)	n year 3rd			(4) 4th	า
(1) 131 (2) 2114 (3) 314									•			

Pa	rt V	Assumptio	ns Used to Determine	Funding Target and Targe	t Normal Cost				
21	Discou	ınt rate:				1			
	a Seg	ment rates:	1st segment: 4.72 %	2nd segment: 6.11 %	3rd segment: 6.81 %		N/A, full yiel	d curve	used
	b App	licable month (enter code)			21b			0
22	Weight	ted average ret	irement age			22			65
23		ity table(s) (see			scribed - separate	Substitut	e		
Da	rt VI	Miscellane	ous Itams	<u></u>					
				usual assumentions for the surrent	nlon voor? If "Voo." ooo	inatruations	regarding require		
24		•	· ·	uarial assumptions for the current			· · · -	Yes	X No
25				an year? If "Yes," see instructions			<u> </u>	Yes	X No
26			·	•	· · ·		<u> </u>	Yes	∏ No
		•		Participants? If "Yes," see instruc		attacriment.	<u>×</u>	168	□ NO
27		•	•	er applicable code and see instruc		27			
Da	rt VII			ım Required Contribution		1			
28			•	•		28			
				years		20			0
29				I unpaid minimum required contrib		29			0
30	Remai	ning amount of	unpaid minimum required cor	ntributions (line 28 minus line 29)		30			0
Pa	rt VIII	Minimum	Required Contribution	For Current Year					
31	Target	t normal cost a	nd excess assets (see instruct	ions):					
				······································		31a			9500
	_			line 31a		31b			0
32		zation installme	-		Outstanding Bala		Installi	ment	
						147924			52150
	b Waiv	ver amortizatior	n installment						
33				ter the date of the ruling letter grar	nting the approval	33			
	(Month	1	Day Year) and the waived amount		33			
34	Total fo	unding requirer	ment before reflecting carryove	er/prefunding balances (lines 31a -	31b + 32a + 32b - 33)	34			61650
				Carryover balance	Prefunding bala	nce	Total ba	alance	
35			use to offset funding						0
36						36			61650
37			,	ontribution for current year adjuste					01030
				ontribution for current year adjuste		37			62405
38	Preser	nt value of exce	ess contributions for current ye	ar (see instructions)					
	a Tota	I (excess, if any	y, of line 37 over line 36)			38a			755
	b Porti	ion included in	line 38a attributable to use of	orefunding and funding standard c	arryover balances	38b			0
39	Unpaid	d minimum requ	uired contribution for current ye	ear (excess, if any, of line 36 over	line 37)	39			0
40	Unpaid	d minimum requ	uired contributions for all years			40			0
Pa	rt IX	Pension I	Funding Relief Under F	Pension Relief Act of 2010	(See Instructions))			
41	If an ele		de to use PRA 2010 funding re						
	a Sche	edule elected				П	2 plus 7 years	15 }	years
	b Eliail	ble plan year(s)) for which the election in line	41a was made		2008	3 2009 201	0	2011
42			<u> </u>			42			
			celeration amount to be carrie			43			

Schedule SB, line 26 - Schedule of Active Participant Data

YEARS OF CREDITED SERVICE

Attained Age		nder 1 Avg. . Comp		To 4 Avg. Comp		To 9 Avg. Comp	10 '	To 14 Avg. Comp		To 19 Avg. Comp			To 24 Avg. Comp	25 No.	To 29 Avg. Comp		To 34 Avg. Comp		5 To 39 Avg. . Comp		0 & Up Avg Comp
Under 25	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0	1	0	0	0	+	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	0	0	0	0	1	0	0	0		0	0	0	0	0	0	0	0	0	0
35 to 39	0	0	0	0	0	0	1	0	0	0	$^{+}$	0	0	0	0	0	0	0	0	0	0
40 to 44	0	0	0	0	0	0	0	0	0	0	$^{+}$	0	0	0	0	0	0	0	0	0	0
45 to 49	0	0	0	0	0	0	0	0	0	0		1	0	0	0	0	0	0	0	0	0
50 to 54	0	0	0	0	0	0	0	0	0	0	+	2	0	0	0	0	0	0	0	0	0
55 to 59	0	0	0	0	0	0	0	0	0	0	+	2	0	0	0	0	0	0	0	0	0
60 to 64	0	0	0	0	0	0	1	0	0	0	#	0	0	0	0	0	0	0	0	0	0
65 to 69	0	0	0	0	0	0	0	0	0	0	+	0	0	0	0	0	0	0	0	0	0
70 & Up	0	0	0	0	0	0	0	0	0	0	\pm	0	0	0	0	0	0	0	0	0	0

Plan number:

001

Name of plan: MALIDANI JEWELRY CORP. RETIREMENT PLAN

Plan sponsor's name: MALIDANI JEWELRY CORP. EIN: 13-3733945

Schedule SB, Part V - Statement of Actuarial Assumptions

Target Assumptions:

Male Annuitant:

Options:

Male Nonannuitant: 2015 Nonannuitant Male Use optional combined mortality table for small plans:

No

Yes

Female Nonannuitant: 2015 Nonannuitant Female

2015 Annuitant Male

Lump sums use proposed regulations: Yes

N/A

Female Annuitant: 2015 Annuitant Female **Actuarial Equivalent Floor**

Nonannuitant:

Use discount rate transition:

Applicable months from valuation month:

Stability period: plan year

0.00% Probability of lump sum:

Lookback months: 1

Use pre-retirement mortality: No

> 2015 Applicable Annuitant:

<u>2nd</u> <u>1st</u> <u>1st</u> <u>2nd</u> <u> 3rd</u>

5.06

0.00

4.03

<u>3rd</u> 4.05 4.98 1.68 **Current:**

Segment rates: N/A **High Quality Bond rates:** N/A N/A Final rates: 4.72 6.11 6.81

1.34

Override: 0.00 0.00 0.00

Override:

0.00 0.00

Salary Scale Male: 0.00% **Late Retirement Rates** N/A Male: N/A Female:

0.00% Female:

Marriage Probability

Withdrawal

Setback Male: 0 0.00%

Male: N/A Female: N/A

Female: 0.00%**Expense loading:** 0.00%

Withdrawal-Select

Disability Rates

Female:

Male: N/A Female: N/A

Male: N/A

Early Retirement Rates

N/A Female:

Male: N/A

Mortality Setback N/A 0 Male: 0 N/A

Female: N/A

Subsidized Early Retirement Rates

Male: N/A Female: N/A

Name of Plan: MALIDANI JEWELRY CORP. R

13-3733945 Plan Sponsor's EIN:

Form 5500-SF

Department of the Treasury Internal Revenue Service

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal

1210-0089

OMB Nos. 1210-0110

2015

Employee Benefits Security Administ		Revenue Code (the Code).		This Form is Open to Public Inspection
Pension Benefit Guaranty Corpor	Complete all entries in a	ccordance with the instru	ctions to the Form 5500-SF.	
Part Annual Rep	ort Identification Information	00/01/0015		00/04/0006
For calendar plan year 2015	or fiscal plan year beginning	09/01/2015		08/31/2016
A This return/report is for:	a single-employer plan		in (not multiemployer) (Filers bloyer information in accordan	checking this box must attach a ce with the form instructions)
		☐ a releight blair	25	F2
B This return/report is	the first return/report	the final return/report		
	an amended return/report	a short plan year return	/report (less than 12 months)	
C Check box if filing under	X Form 5558	automatic extension		DFVC program
	special extension (enter descr	iption)		
Part II Basic Plan	Information—enter all requested inf	formation		711-1-1
1a Name of plan	· · · · · · · · · · · · · · · · · · ·		1b	Three-digit
MALIDANI JEWELRY	CORP RETIREMENT PLAN			plan number 001 (PN)
	e.		10	Effective date of plan
2a Plan sponsor's name (employer, if for a single-employer plan)			Employer Identification Number
Mailing address (includ	le room, apt., suite no. and street, or P.O. rovince, country, and ZIP or foreign post). Box)		(EIN) 13-3733945
	CORPORATION, INC.	ai code (ir foreign, see instr	2C	Sponsor's telephone number
				212-869-0677
1200 SIXTH AVEN	ψE			Business code (see instructions) 423940
	1			
NEW YORK	NY 10036-16	Water and the same		
3a Plan administrator's na	ne and address XSame as Plan Spons	ŠÓΓ.	3b	Administrator's EIN
4 If the name and/or EIN name, EIN, and the pl	of the plan sponsor has changed since	the last return/report filed for	or this plan, enter the 4b	EIN
a Sponsor's name		ı/\	4c	PN
5a Total number of partic	pants at the beginning of the plan year		5	15
	pants at the end of the plan year			b 15
C Number of participants complete this item)	s with account balances as of the end of	the plan year (defined bene	efit plans do not 5	С
	tive participants at the beginning of the pl			(1)
	tive participants at the end of the plan ye			taring the second secon
 Number of participant 	ts that terminated employment during the	e plan year with accrued be	nefits that were less	e l
Caution: A penalty for the	e late or incomplete filing of this retur	n/report will be assessed	unless reasonable cause is	established.
Under penalties of perjury SB or Schedule MB completers	and other penalties set forth in the instru sed and signed by an enrolled actuary,	ctions, I declare that I have as well as the electronic ver	examined this return/report, in raion of this return/report, and	ncluding, if applicable, a Schedule
belief, it is true, correct, and	complete.	1 / // /		
SIGN SIGN		6-14-1	David Mierov	- water the second and the second an
Signature of	plan administrator	Date	Enter name of individual sig	ning as plan administrator
SIGN				A STATE OF THE STA
	employer/plan sponsor	Date	Enter name of individual sig	ning as employer or plan sponsor
Preparer's name (including	g firm name, if applicable) and address (i	include room or suite numbe	er) Prep	arer's telephone number
			2. P	

	Form 5500-SF	015		Page 2			_						
b	Are you claiming a wai- under 29 CFR 2520.10 If you answered "No"	ssets during the plan year invested in eligible of the annual examination and report of 4-48? (See instructions on waiver eligibility to either line 6a or line 6b, the plan cannumentity plan, is it covered under the PBGC in	an indeper and condit iot use Fo	ndent qualified public actions.)	counta instea	nt (IQF d use l	PA) Form	5500.	-	×	Yes] ^	40 40
_	- Participant		isurance p	orogram (see ERISA sec	:00N 40	121)?	<u>K</u>	res	No 📙	Not de	eim	rieu	_
7		***************************************	S-24-9007	I			1						
	Plan Assets and Liabili		19545-11	(a) Beginning			+		(b) End o				-
<u>a</u>			7a		2,144	1,400	-			۷)	353	, 4	36
		cl line 7b from line 7a)	. 7b		2,144	1 161	1	- 1000			252	- 4	-
8		Transfers for this Plan Year	. 7c			+,46	9				353	1.4	86
	Contributions received		13	(a) Amou	nt	-	67	4.538	(b) To	otal	ere ere	- 7	
			. 8a(1)	and the same of th	73	2,00	0		412	Yally.		-	# To
	(2) Participants		. 8a(2)		lá .		8.3				14.1		
	(3) Others (including r	pliovers)	. 8a(3)							1			51.
b	Other income (loss)		. 8lb		13'	7,01	8					2.35	125
C		8a(1), 8a(2), 8a(3), and 8b)	. 8c			-					209	0,0	18
d	Benefits paid (including to provide benefits)	direct rollovers and insurance premiums	. 8d				H /						
<u>e</u>	Certain deemed and/o	corrective distributions (see instructions)	. 8e									11.5	7
f_	Administrative service	providers (salaries, fees, commissions)	. 8f				V.						78
g	Other expenses		. 8g				16						43
<u>_h</u>	Total expenses (add li	es 8d. 8e, 8f, and 8g)	. Bh			30	9						0
		ract line 8h from line 8c)			1.0	, V.	Ž.				209	9,0	18
j	Transfers to (from) the	plan (see instructions)	. 8j										
Pa	~~~	acteristics											
9a	If the plan provides po	nsion benefits, enter the applicable pension	n feature c	odes from the List of Pla	an Cha	racteris	stic Co	des in t	he instruc	tions:			
В	IA 1I 3D	elfare benefits, enter the applicable welfare	fastire co	das from the List of Disc	. 65								
	III are plan provides w	mare serients, enter the applicable wellare	reature co	des from the List of Plan	1 Chara	actenst	ic Coc	ies in th	e instructi	ons:			
Pa	t V Compliance	Questions								224			
10	During the plan year		918			Yes	No	N/A		Amo	unt	_	_
•	described in 29 CFF	transmil to the plan any participant contrib 2510.3-102? (See instructions and DOL's	Voluntary	Fiduciary Correction	10a		x						
1	Were there any none	kempt transactions with any party-in-interes	st? (Do not	t include transactions	10b		х	77.					_
_		d by a fidelity bond?			10c		х	3.1					
•	Did the plan have a l by fraud or dishones	oss, whether or not reimbursed by the plan'	s fidelity b	ond, that was caused	10d		х	EXAMPLE FIG. 18					
	 Were any fees or cor carrier, insurance se 	nmissions paid to any brokers, agents, or o vice, or other organization that provides so ctions.)	ther perso	ns by an insurance of the benefits under	100		х						
1		provide any benefit when due under the pl			10f		x	5-		-			
-	Did the plan have an	participant loans? (If "Yes," enter amount	as of vear	end.)	10g	-	х		· · · · · · · · · · · · · · · · · · ·			_	
	1 If this is an individua	account plan, was there a blackout period?	? (See inst	ructions and 29 CFR			X	7.5		ani,	ş. j.	216	.02
	If 10h was answered	Yes," check the box if you either provided ng the notice applied under 29 CFR 2520.1	the require	ed notice or one of the	10h								
j		ur unrelated business taxable income?			10j					-			
Par		ding Compliance											
11	Is this a defined beni	e it plan subject to minimum funding require clow)	ments? (If	"Yes," see instructions	and co	mplete	Sche	dule SB	(Form	Fxl	Yes	П	No
11	a Enter the unpaid mir	nimum required contribution for all years from	n Schedul	e SB (Form 5500) line 4	0			11a			0	П	
12		tribution plan subject to the minimum fundir							ERISA?	П	Yes	x	No
						-	-				-		_

	Farm 5500-SF 20	15 Page 3 -					
70.	(If "Yes," complete line	12a or fines 12b, 12c, 12d, and 12e below, as applicable.)					
а	If a waiver of the minir	num funding standard for a prior year is being amortized in this plan year, see inst M		nter t		letter rulin ear	g
If	you completed line 12	a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 1	3.				
b	Enter the minimum req	uired contribution for this plan year		12t			
C	Enter the amount contr	buted by the employer to the plan for this plan year		120	:		
	Subtract the amount in	line 12c from the amount in line 12b. Enter the result (enter a minus sign to the le	eft of a	120			
e		ing amount reported on line 12d be met by the funding deadline?			√ Yes Π	№ П	N/A
		ations and Transfers of Assets					-
C. Barrier C. Barrier	- State of the sta	inate the plan been adopted in any plan year?	(1.27234756040.47400.42.50)		Yes	X No	
		ount of any plan assets that reverted to the employer this year		13a		110	
b	Were all the plan asse	ets distributed to participants or beneficiaries, transferred to another plan, or broug	ht under the co	-		Yes X N	lo
С	If during this plan yea	, any assets or liabilities were transferred from this plan to another plan(s), identifies were transferred. (See instructions.)	y the plan(s) to	*******	····		
1	3c(1) Name of plan(s):	The state of the s	13c(2) i	EIN/	3)	13c(3) Pt	V(s)
	1,57				-		147
io::4	VIII Trust Infor	nation				·	
Part	Kartago	nation					
144	Name of trust			141	Trust's EIN		
14c	Name of trustee or cu	stodian		14	d Trustee's o telephone r		n's
Par	IRS Comp	lance Questions					
15a	is the plan a 401(k) pl	an?			Yes	No	
	matching contributions	401(k) plan satisfy the nondiscrimination requirements for employee deferrals and (as applicable) under sections 401(k)(3) and 401(m)(2)?		0	Design- based safe harbor method	ADP test	/ACP
15c	testing method" for no	used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "canhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.4	l01(m)-		Yes	No	
_		ate the method used by the plan to satisfy the coverage requirements under secti	59.5		Ratio percentage test		rage efit test
16b	Does the plan satisfy this plan with any other	ne coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by complans under the permissive aggregation rules?	bining		Yes	No	
17a	Has the plan been tim	ely amended for all required tax law changes?			Yes	No	□N/A
	for tax law changes a	d codes).			icable code	``	struction
-	advisory letter, enter t	n adopter of a pre-approved master and prototype (M&P) or volume submitter pla he date of that favorable letter and the letter's serial n	number				эг
	determination letter	ually-designed plan and received a favorable determination letter from the IRS, e	nter the date of	the	plan's last favo	orable	
18		in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(I)(2 oa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin) has been i Islands)?		Yes	No	
19	Were in-service distrib	utions made during the plan year?		Π	Yes	No	
				_		-	
20	Were required minimu	m distributions made to 5% owners who have attained age 70 ½ (regardless of w	helber or not	-	Yes	No	N/A

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

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).

2015

OMB No. 1210-0110

This Form is Open to Public

Pension Benefit Guaranty Corporation	▶ File as ar	n attachment to Form	5500 or 5500-SF.			Postion
For calendar plan year 2015 or fiscal pl		09/01/2015	and endir	ıg	08/31/20	016
Round off amounts to nearest do						
Caution: A penalty of \$1,000 will be	assessed for late filing of	this report unless reas	onable cause is establishe	d		
A Name of plan MALIDANI JEWELRY CORP	RETIREMENT PLAN		B Three-dig		•	001
C Plan sponsor's name as shown on li	ne 2a of Form 5500 or 5500	0-SF	D Employer	dentification	on Number (El	IN)
MALIDANI JEWELRY CORPO	ODARION INC		12 272204	_		
	JRATION, INC.		13-373394	5		
E Type of plan: X Single Multiple	e-A Multiple-B	F Prior year pl	an size: 🛛 100 or fewer	101-50	0 🔲 More tha	an 500
Part I Basic Information						
1 Enter the valuation date:	Month 09 Da	ay01Year	2015			
2 Assets:						
a Market value			***************************************	2a		2,135,291
b Actuarial value				2b		2,135,291
3 Funding target/participant count b	reakdown		(1) Number of participants	. ,	ed Funding rget	(3) Total Funding Target
a For retired participants and ben	eficiaries receiving paymer	nt	0		q	C
b For terminated vested participa	nts		4		54,705	54,705
C For active participants			11	2,	,228,510	2,228,510
d Total			15	2	,283,215	2,283,215
4 If the plan is in at-risk status, chec	ck the box and complete lin	es (a) and (b)	<u> </u>			
a Funding target disregarding pre	escribed at-risk assumption	S		4a		
b Funding target reflecting at-risk at-risk status for fewer than the				4b		
5 Effective interest rate				5		6.42%
6 Target normal cost				6		9,500
Statement by Enrolled Actuary To the best of my knowledge, the information s accordance with applicable law and regulations combination, offer my best estimate of anticipa	s. In my opinion, each other assump	panying schedules, statement tion is reasonable (taking into	s and attachments, if any, is compl account the experience of the plar	ate and accura and reasonal	ate. Each prescribe ble expectations) a	ed assumption was applied in and such other assumptions, in
SIGN HERE	<u> </u>		<u> </u>	6-	-14-17	t
	Signature of actuary			-	Date	
CAROL SULLIVAN					170542	8
Type SBC BENEFIT CONSULTANTS,	or print name of actuary				ecent enrollme 201-896-9	
	Firm name		Т	elephone r	number (includ	ding area code)
51 CHESTNUT STREET						
RUTHERFORD NJ C	7070					
	Address of the firm					
If the actuary has not fully reflected any	regulation or ruling promul	gated under the statut	e in completing this sched	ıle, check	the box and s	ee 🗌

Pa	rt II	Begin	ning of Year Ca	arryove	r and Prefunding Ba	land	ces				212 1			
7	Dulana				-blo - di -blo - ata //i 40 fa			(a) Ca	arryover balance		(b) F	refundin	g balance	
7			. ,	after applicable adjustments (line 13 from prior			1			0				0
8	Portion elected for use to offset prior year's funding r				• , ,									
9	Amount remaining (line 7 minus line 8)						0					0		
10	Interest on line 9 using prior year's actual return of													0
11	Prior year's excess contributions to be added to prefunding balance:													
	a Preser	nt value	of excess contribution	ions (line 38a from prior year)										599
	b(1) Interest on the excess, if any, of line 38a Schedule SB, using prior year's effective				line 38a over line 38b from prior year effective interest rate of 6.63%									40
			•	•	edule SB, using prior year's									0
					plan year to add to prefunding balance			-						
								_						639
	a Portio	n of (c) t	o be added to prefu	nding bai	ance									U
12	Other re	ductions	in balances due to	elections	or deemed elections									
13	Balance	at begin	ining of current year	(line 9 +	line 10 + line 11d – line 12)				0				0
P	art III	Fun	ding Percentag	jes										
14	Funding	target a	ttainment percentag	je								14	93.5	
15	Adjusted	d funding	target attainment p	ercentag	e							15	93.5	52%
16	-		TO RESERVE THE RESERVE THE RESERVE THE PROPERTY OF THE PROPERT		of determining whether car						10	16	93.	99%
17	If the cu	rrent val	ue of the assets of t	he plan is	s less than 70 percent of the	e func	ding target,	, enter s	uch percentage			17		%
Р	art IV	Con	tributions and	Liquid	ity Shortfalls									
18	Contribu	utions ma	ade to the plan for t	he plan ye	ear by employer(s) and em	ploye	es:							
	(a) Date		(b) Amount pai		(c) Amount paid by	T	(a) Date		(b) Amount pa	•	((c) Amount paid by		
	MM-DD-Y 5/15/2		employer(s	2,000	employees	(1	MM-DD-YY	(YY)	employer(s	5)	employees			
_	0, 10, 2			2,000		-								
_	=					+								
		5												
						+		-						
						1								
_														
						To	otals 🕨	18(b)		72,0	00 18(c)			(
19	Discou	nted emp	oloyer contributions	– see ins	tructions for small plan with	n a va	luation dat	te after t	he beginning of the	year:				
	a Cont	ributions	allocated toward u	npaid mir	nimum required contribution	s fro	m prior yea	ars		19a				
	b Cont	ributions	made to avoid rest	rictions a	djusted to valuation date					19b				
	C Contributions allocated toward minimum required contribution for current year adjusted to valuation date									62,40				
20			butions and liquidity											
	a Did t	the plan	have a "funding sho	ortfall" for	the prior year?	· · · · · · · · · · · · · · · · · · ·			***************************************				X Yes	No
	b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?								Yes	No				
					omplete the following table									
				Liquidity shortfall as of end of quart										
		(1) 1	lst		(2) 2nd	_		(3)	3rd	(4) 4th				

Pa	rt V	Assumptions Used to Determine Funding Target and Target Normal Cost									
21	Disco	Discount rate:									
	a Se	gment rates:	1st segment: 4.72%		N/A, full yield curve used						
	b App	olicable month (enter code)	21b	0						
22	Weigh	nted average re	tirement age	22	65						
23	Morta	lity table(s) (se	e instructions) 🛛 🔻 Pre	Substitute	9						
Pa	rt VI	Miscellane	ous 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										
25	Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment										
26	Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment										
27		•	to alternative funding rules, ent		27						
Pa	Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years										
28	Unpa	id minimum req	uired contributions for all prior	years		28	0				
29				unpaid minimum required contribu		29	0				
30	Rema	aining amount o	f unpaid minimum required cor	tributions (line 28 minus line 29)		30	0				
Pa	Part VIII Minimum Required Contribution For Current Year										
31	Targ	et normal cost a	and excess assets (see instruct	ions):							
	a Tar	get normal cost	(line 6)			31a	9,500				
	b Exc	cess assets, if a	applicable, but not greater than	line 31a		31b	0				
32	Amor	tization installm	nents:	nce	Installment						
	a Ne	t shortfall amort	ization installment	47,924	52,150						
	b Wa	aiver amortizatio	on installment								
33		/aiver has been th	33								
34	Total	funding require	ement before reflecting carryove	er/prefunding balances (lines 31a -	31b + 32a + 32b - 33)	34	61,650				
				Prefunding balar	nce	Total balance					
35			use to offset funding				0				
36	Addit	tional cash requ	irement (line 34 minus line 35)			36	61,650				
-	Cont	ributions alloca	ted toward minimum required c	37	62,405						
38	Pres	ent value of exc	cess contributions for current ye	ear (see instructions)							
	a To	tal (excess, if a	ny, of line 37 over line 36)			38a	755				
	b Po	rtion included in	n line 38a attributable to use of	38b	0						
39	Unpa	aid minimum re	quired contribution for current y	39	0						
40	Unpa	aid minimum re	quired contributions for all year	40	C						
Pa	Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)										
41	41 If an election was made to use PRA 2010 funding relief for this plan:										
	a Schedule elected 2 plus 7 years 15 years										
_	4 3 4 9 3 - 20 9	A SECTION OF SECTION S	(s) for which the election in line	_	2008 2009 2010 2011						
42			ion adjustment	. 42							
			acceleration amount to be carrie	43							

Schedule SB, Part V - Summary of Plan Provisions

Eligibility Requirements Service/Participation Requirements

Age (yrs): 0 **Definition of years:** Elapsed time - rounded years

Age (months): 0 Continuing hours: N/A

Wait (months): 6 Excluded classes:

Two year eligibility: No

Earnings

Total compensation excluding: 403(b)

Cafeteria Other

Prior to participation 415 prior to participation

Retirement Normal Early Subsidized Early Death Disability 65 Age: 21 0 Service: 1 5 0 Participation: 1st of month 1st of month **Defined:** during during

Benefit Reduction / Mortality table & setback

Male:Actuarial EquivalenceActuarial EquivalenceN/A0Female:Actuarial EquivalenceActuarial EquivalenceN/A0

Rates - Male: N/A N/A N/A N/A N/A N/A N/A N/A

Use Social Security Retirement Age: No REACT Benefits Percentage: 50.00%

Vesting Schedule: 2/20 Pre-retirement death benefit

Vesting Definition: Elapsed time - rounded yε **Percentage of accrued benefit:** 100.00%

Death Benefit Payment method: Face + PVAB - Curr. CV

AnnuityPercentYearsNormal:Life only0.00%0QJSA:Joint and contingent50.00%0

Significant Changes in Plan Provisions Since Last Valuation

Name of Plan: MALIDANI JEWELRY CORP. RETIREMENT PLAN

Plan Sponsor's EIN: 13-3733945

Schedule SB, Part V - Summary of Plan Provisions

Benefits

Pension Formula:Benefit formulaType of Formula:Flat benefitEffective Date:01/01/1999

Flat benefit non-integrated type:

Total percent of salary:

Dollar amount:

Reduction based on:

Benefit reduction for years less than:

Percent
100.00%

None
Accrual
25

Averaging

Projection method: Current Compensation
Based on: Final Average Annualize short compensation years: No
Highest: 3 Annualize short plan years: No

In the last: 99 Include compensations based

Excluding: 0 **on years of:** Service

Accrual

Frozen: No

Definition of years: Elapsed time - rounded years **Fractions based on:** N/A

Years based on:

Maximum past accrual years:

Method:

Service
0.0000
Cap or floor:
Floor
Accrual % per year:
Apply 415 before accrual:
No

Name of Plan: MALIDANI JEWELRY CORP. RETIREMENT PLAN

Plan Sponsor's EIN: 13-3733945

Schedule SB, line 32 - Schedule of Amortization Bases

Charges/Credits

Type of Dage	Effective	Interest	Initial	Initial	Current	Rem	Daymont
Type of Base	<u>Date</u>	<u>Rate</u>	<u>Amount</u>	<u>Amort</u>	<u>Balance</u>	<u>Amort</u>	<u>Payment</u>
Shortfall	09/01/2009	4.72 / 0.00	3,440	7.00	579	1.00	579
Shortfall	09/01/2010	4.72 / 0.00	364,749	7.00	117,319	2.00	60,012
Shortfall	09/01/2011	4.72 / 0.00	383,549	7.00	174,199	3.00	60,764
Shortfall	09/01/2012	4.72 / 0.00	-833,459	7.00	-528,713	4.00	-141,458
Shortfall	09/01/2013	4.72 / 6.11	168,875	7.00	129,869	5.00	28,423
Shortfall	09/01/2014	4.72 / 6.11	75,755	7.00	67,352	6.00	12,678
Shortfall	09/01/2015	4.72 / 6.11	187,319	7.00	187,319	7.00	31,152
Totals	Shortfall				147,924		52,150

Name of Plan: MALIDANI JEWELRY CORP. RETIREMENT PLAN

Plan Sponsor's EIN: 13-3733945