

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 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ the final return/report ☒ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☐ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan DAIOHS U.S.A., INC. 401(K) SAVINGS AND PROFIT SHARING PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/1987
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) DAIOHS USA, INC. 1 S 660 MIDWEST RD #120 OAKBROOK TERRACE, IL 60181
2b	Employer Identification Number (EIN) 95-4746377
2c	Plan Sponsor's telephone number 630-282-7200
2d	Business code (see instructions) 454390

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.	03/19/2024	SARAH EIGEL
	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
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	815
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)	547
a(2) Total number of active participants at the end of the plan year		6a(2)	541
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	185
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	726
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	1
f Total. Add lines 6d and 6e		6f	727
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	499
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	44
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 Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 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 C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information 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.	OMB No. 1210-0110
		2021
		This Form is Open to Public Inspection.

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan DAIOHS U.S.A., INC. 401(K) SAVINGS AND PROFIT SHARING PLAN	B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 DAIOHS USA, INC.	D Employer Identification Number (EIN) 95-4746377

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
	PLAN MEMBER SECURITIES CORP
	95-3706234
(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)

ASCENSUS LLC

11-3665754

(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?
55 37 64 99 15 50 62	NONE	56223	Yes ☒ No ☐	Yes ☒ No ☐	398	Yes ☐ No ☒

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

PLAN MEMBER SECURITIES CORP

95-3706234

(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?
27 50	NONE	48595	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
(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
(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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	MEIR & MEIR CPAS	b EIN:	95-4359536
c Position:	AUDITOR		
d Address:		e Telephone:	

Explanation: MAURICE MEIR, ENGAGEMENT PARTNER FOR THE PLAN, RETIRED

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 2021 This Form is Open to Public Inspection
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>		
A Name of plan <u>DAIOHS U.S.A., INC. 401(K) SAVINGS AND PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DAIOHS USA, INC.</u>	D Employer Identification Number (EIN) <u>95-4746377</u>	

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)	1223211970
(2) Participant contributions.....		1b(2)	4857745333
(3) Other		1b(3)	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)		1c(1)	1245987666525
(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)	355834252584
(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)	2195501124770203
(14) Value of funds held in insurance company general account (unallocated contracts).....		1c(14)	
(15) Other.....		1c(15)	

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	23617641	25746615

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k		

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	23617641	25746615
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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)	368397	
(B) Participants	2a(1)(B)	1489376	
(C) Others (including rollovers).....	2a(1)(C)	956	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1858729
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	147	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	16242	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		16389
(2) Dividends: (A) Preferred stock.....	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	80329	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		80329
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(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)		3319970
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		5275417
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	2955786	
(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)		2955786
f Corrective distributions (see instructions).....	2f		85839
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	56223	
(3) Investment advisory and management fees.....	2i(3)	48595	
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		104818
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3146443
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		2128974
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) ☒ 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) ☒ 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: **WEINBERG & COMPANY, P.A.**

(2) EIN: **65-0386288**

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, 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.

During the plan year:

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.).....

	Yes	No	Amount
4a		X	

	Yes	No	Amount
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?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
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.)	X		
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			

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

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

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

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

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 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan DAIOHS U.S.A., INC. 401(K) SAVINGS AND PROFIT SHARING PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 DAIOHS USA, INC.	D Employer Identification Number (EIN) 95-4746377

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): 45-0404698		
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	

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2021
v. 201209

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (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) through (c)

a Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

- 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 _____

**Daiohs U.S.A., Inc. 401(k) Savings and Profit Sharing Plan
Financial Statements and
Supplemental Schedule
December 31, 2021**

Table of Contents

	<u>Page</u>
Independent Auditors' Report	1
Financial Statements*	
Statements of Net Assets Available for Benefits	2
Statement of Changes in Net Assets Available for Benefits	3
Notes to Financial Statements	4
Supplemental Schedule	
Schedule H, Line 4i, Schedule of Assets (Held at Year End)	12

*Restated as of December 31, 2021 and 2020 and for the year ended December 31, 2021



Independent Auditors' Report

To the Plan Administrator
Daiohs U.S.A., Inc. 401(k) Savings and Profit Sharing Plan

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

We have performed audits of the financial statements of Daiohs U.S.A., Inc. 401(k) Savings and Profit Sharing 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, 2021 and 2020, and the related statement of changes in net assets available for benefits for the year ended December 31, 2021, 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 Daiohs U.S.A., Inc. 401(k) Savings and Profit Sharing 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 a certifications from a qualified institution as of December 31, 2021 and 2020, and for the year ended December 31, 2020, stating that the certified investment information, as described in Note 4 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 accompanying financial statements, 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 accompanying financial statements 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).

Restatement of 2021 and 2020 Financial Statements

As discussed in Note 9 to the financial statements, the 2021 and 2020 financial statements have been restated to correct a misstatement.

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 Daiohs U.S.A., Inc. 401(k) Savings and Profit Sharing 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 Daiohs U.S.A., Inc. 401(k) Savings and Profit Sharing Plan's ability to continue as a going concern for one year after the date that the financial statements are 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 Daiohs U.S.A., Inc. 401(k) Savings and Profit Sharing 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 Daiohs U.S.A., Inc. 401(k) Savings and Profit Sharing 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 - Supplemental Schedules Required by ERISA

The supplemental Schedule H, line 4i - Schedule of Assets (Held at Year End) as of December 31, 2021, is presented for purposes of additional analysis and is not a required part of the financial statements but is 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 supplemental schedule, 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 supplemental schedule 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 supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is 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 supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is 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 supplemental schedule 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).

Weinberg & Company, P.A.

Los Angeles, California

November 7, 2023, except for effects of the restatement discussed in Note 9, as to which the date is March 11, 2024.

Daiohs U.S.A., Inc. 401(k) Savings and Profit Sharing Plan
Statements of Net Assets Available for Benefits

	December 31, 2021	December 31, 2020
	<u>(As restated)</u>	<u>(As restated)</u>
Assets:		
Investments, at fair value	\$ 25,436,728	\$ 23,200,998
Receivables		
Employer contributions	11,970	12,232
Participant contributions	45,333	48,577
Notes receivable from participants	252,584	355,835
Total receivables	<u>309,887</u>	<u>416,644</u>
Total assets	25,746,615	23,617,642
Liabilities:		
Other payable	168,969	168,969
Excess contributions payable	53,494	85,839
Total liabilities	<u>222,463</u>	<u>254,808</u>
Commitments and contingencies		
Net assets available for benefits	<u>\$ 25,524,152</u>	<u>\$ 23,362,834</u>

See accompanying notes to the financial statements.

Daiohs U.S.A., Inc. 401(k) Savings and Profit Sharing Plan
Statement of Changes in Net Assets Available for Benefits

	Year ended December 31, 2021 (As restated)
Additions:	
Investment income:	
Dividends, interest, and capital gain distributions	\$ 679,120
Net appreciation in fair value of investments	2,721,325
Net investment income	<u>3,400,445</u>
Interest income on notes receivable from participants	<u>16,242</u>
Contributions:	
Employer	368,397
Participants	1,435,882
Rollovers	956
Total contributions	<u>1,805,235</u>
Total additions	<u>5,221,922</u>
 Deductions:	
Benefits paid to participants	2,955,786
Administrative expenses	<u>104,818</u>
Total deductions	<u>3,060,604</u>
Net increase in net assets available for benefits	2,161,318
Net assets available for benefits:	
Beginning of year (as restated)	<u>23,362,834</u>
End of year (as restated)	<u><u>\$ 25,524,152</u></u>

See accompanying notes to the financial statements

Daiohs U.S.A., Inc. 401(k) Savings and Profit Sharing Plan
Notes to Financial Statements
Year Ended December 31, 2021

Note 1 – Description of Plan

The following description of the Daiohs U.S.A., Inc. 401(k) Savings and Profit Sharing Plan (the “Plan”) provides only general information. Daiohs U.S.A., Inc. (the “Company”) is the Plan Sponsor and Plan Administrator. PlanMember Services Corporation (“PlanMember”) is the contract administrator. Ascensus Trust Company is a trustee of the Plan and Ascensus Group, LLC, an affiliate, is the record keeper (collectively, “Ascensus”). Ascensus is principally involved in processing the investment of contributions and the payment of distributions through alliance arrangements with third-party recordkeepers and investment providers. Participants should refer to the plan agreement for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan. The Plan was established on January 1, 1987, and covers substantially all full-time employees of the Company who have completed one consecutive month of service and are age 21 or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”), as amended.

Contributions

Each year, participants may contribute up to 100% of pretax annual compensation, as defined in the Plan agreement, subject to a maximum annual limit by the Internal Revenue Service. In 2021, pre-tax contributions are subject to a limitation of \$19,500, plus a catch-up contribution of \$6,500 for participants age 50 or older. Participants direct the investment of their contributions into various investment options offered by the Plan.

Participants may also contribute amounts representing distributions from other qualified plans and certain IRAs (rollovers). During the year ended December 31, 2021, an aggregate of \$956 was rolled over into the Plan.

The Company makes matching contributions for 30% of a participant’s contribution, up to 10% of the participant’s eligible compensation. The Company may also make a discretionary profit sharing contribution, as defined, at the option of the Company’s Board of Directors. For the year ended December 31, 2021, there were no discretionary profit sharing contributions.

Participant accounts

Individual accounts are maintained for each participant in the Plan. Each participant’s account is credited with the participant’s contributions and the Company’s matching contributions, if any, as well as allocations of Plan earnings and allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant

transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their voluntary contributions and employer non-elective contributions, plus actual earnings thereon. Vesting in the Company's matching contributions plus earnings thereon is based on years of continuous service. Participants are vested 25% after two years of service and an additional 25% in each of the next three years. The full vesting for matching contributions by the Company occurs after five years of service (see Note 9).

Investment options

The Plan offers various investment options which are managed by Ascensus. Upon enrollment in the Plan, participants may direct their contributions in any of the investment options offered at the time. Participants may change their investment options daily. Participants should refer to the investment literature provided by the Company for a complete description of the investment options and for the detailed composition of each investment fund.

Notes receivable from participants

Participants may borrow from their accounts in amounts ranging from \$1,000 to \$50,000, but not in excess of 50% of their vested account balance. The loans are secured by the balance in the participant's account. Loan terms generally range from one to five years, or more than five years if a loan is for the purchase of a participant's primary residence, and loans are repayable ratably through payroll deductions. At December 31, 2021, interest on notes receivable from participants ranged from 4.25% to 6.5% per annum, with various maturities through November 2034.

Payment of benefits

Upon termination of service due to death, disability, retirement, termination of employment, or financial hardship, participants may elect to receive the vested interest of their accounts in the form of a single sum of cash payment, or a direct rollover to an individual retirement account or another employer plan. Hardship withdrawals are also available.

Forfeited accounts

Forfeited balances of terminated participants' nonvested Company contributions are used to reduce future Company contributions and to pay administrative expenses of the Plan. At December 31, 2020, forfeited non-vested accounts totaled \$92,941. During the year ended December 31, 2021, amounts forfeited by terminated participants was \$56,844, earnings totaled \$18,405, and \$36,584 was used to pay administrative expenses of the Plan. At December 31, 2021, forfeited non-vested accounts totaled \$131,606 (see Note 9).

Note 2 – Summary of Accounting Policies

Basis of accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

Use of estimates

The preparation of financial statements requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Significant estimates include the fair value of certain investments. Actual results could differ from those estimates.

Investment valuation and income recognition

The Plan’s 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. See Note 3 for additional discussion of fair value measurements.

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 (depreciation) in aggregate fair value includes the Plan’s gains and losses on investments bought and sold as well as held during the year.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses when they are incurred. At December 31, 2021 and 2020, there was no allowance for credit losses, as repayments of principal and interest are received through payroll deductions and the notes are collateralized by the participants’ account balances.

Payment of benefits

Benefits are recorded when paid in accordance with ERISA reporting requirements.

Administrative expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the

participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Excess contributions payable

At December 31, 2021 and 2020, amounts totaling \$53,494 and \$85,839, respectively, representing contributions in excess of amounts allowed by the Internal Revenue Service, are payable to certain participants, and are recorded as liabilities.

Note 3 – Fair Value Measurements

Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) Topic 820, Fair Value Measurements and Disclosures, provides the framework for measuring fair value. Fair value is defined as 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 (i.e., an exit price). ASC 820 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 measurements). The three levels of the fair value hierarchy under ASC 820 are defined 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 and 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;
- 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.

Investments held in the Plan primarily consist of mutual funds and a money market fund. These assets are recorded at fair value on a recurring basis. Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2021 and 2020.

Mutual funds: Mutual funds are valued at the daily closing price as reported on the active market on which the individual funds are traded. Mutual funds held by the Plan are open-end mutual funds

that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (“NAV”) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Money Market Funds: Money Market funds are valued at quoted market prices, which represent the NAV of shares held at year-end.

During the year ended December 31, 2021, there were no transfers of assets between Levels 1, 2 and 3. The following table sets forth by level, within the fair value hierarchy, the Plan’s assets at fair value as of December 31, 2021 and 2020:

Assets at Fair Value as of December 31, 2021

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>Investments measured at fair value</u>				
Mutual funds	\$ 24,770,203	\$ -	\$ -	\$ 24,770,203
Money market fund	666,525	-	-	666,525
Total investments at fair value	<u>\$ 25,436,728</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,436,728</u>

Assets at Fair Value as of December 31, 2020

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>Investments measured at fair value</u>				
Mutual funds	\$ 21,955,011	\$ -	\$ -	\$ 21,955,011
Money market fund	1,245,987	-	-	1,245,987
Total assets in fair value hierarchy	<u>\$ 23,200,998</u>	<u>\$ -</u>	<u>\$ -</u>	<u>23,200,998</u>

Note 4 – Certified Investment Information

Certain information related to investments disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments held at December 31, 2021 and 2020, and net appreciation in fair value of investments, and interest and dividends for the year ended December 31, 2021, was certified as complete and accurate by Ascensus Trust Company (“Ascensus”), the custodian of the Plan. This financial information was obtained or derived from the certified trust statements 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. Information included in the accompanying financial statements as to investments and investment information contained in Note 3 is presented solely upon the certified investment information.

The plan administrator has elected to have the audit 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 DOL’s Rules and Regulations for Reporting and Disclosure under ERISA. At the request of the Plan Administrator, the Plan’s independent auditors did not perform auditing procedures with respect

to the information certified by Ascensus, except for obtaining and reading the certification from Ascensus, 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 GAAP.

Note 5 – Related Party and Party-In-Interest Transaction

At December 31, 2021 and 2020, certain plan investments in mutual funds and money market funds are managed by PlanMember Securities Corp. (“PlanMember”), who is the contract administrator. Therefore, the transactions with PlanMember are party-in-interest transactions. During the year ended December 31, 2021, the Plan paid direct compensation to PlanMember for administrative expenses of \$48,595.

Additionally, the Company provides certain accounting and administrative services to the Plan for which no fees are charged. As the Company is the Plan sponsor, these transactions also qualify as party-in-interest transactions.

All of these party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

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.

Note 7 – Tax status

The Plan is based upon a prototype plan drafted by Ascensus. The Internal Revenue Service (IRS) has determined and notified Ascensus in a letter dated January 1, 2018, that the form of the prototype plan is acceptable under section 401 of the Internal Revenue Code (IRC) for use by employers for the benefit of their employees. Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and therefore believe that the Plan is qualified, and the related trust is tax-exempt.

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 likely than not 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 December 31, 2021 and 2020, 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. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2017.

Note 8 – Risks and Uncertainties

The Plan invests in various investments. Investments are exposed to various risks, such as interest rate, market, and credit risks. In addition, there continues to be concern regarding the ongoing impacts and disruptions caused by the COVID-19 pandemic on financial markets. 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 participants' account balances and the amounts reported in the statement of net assets available for benefits. At December 31, 2021, the plan had three investments which each exceeded 10% of total investments: T. Rowe Price Blue Chip Growth Inv – 11%, Diaohs Plan Member Index Portfolio I – 15%, and Diaohs Plan Member Index Portfolio IV – 11%. At December 31, 2020, the plan had two investments which each exceeded 10% of total investments: T. Rowe Price Blue Chip Growth Inv – 13%, and Diaohs Plan Member Index Portfolio V – 14%.

Note 9 –Restatement of Previously Issued Financial Statements

During 2020 the Company experienced a reduction in operations due to Covid-19 restrictions at the time, which led to the termination of several employees who were participants in the Plan. In November 2023, management determined that a partial termination of the Plan occurred in 2020, and accordingly, affected participants were deemed to be 100% vested in employer contributions, regardless of the number of years of vesting service. For the affected participants who were not fully vested upon termination, effective December 31, 2020, 100% vesting was adjusted retroactively and any forfeited balances were reinstated. Accordingly, management determined that forfeiture restorations in the amount of \$154,355, plus earnings of \$12,955, or a total of \$168,969, were due to affected participants at December 31, 2020. The \$168,969 was distributed to the affected participants in February, 2024.

The Plan has restated its statement of net assets available for benefits as of December 31, 2021 and 2020 to record the liability of \$168,969 in 2020. In addition, the amount of net assets available for benefits on the statement of changes in net assets available for benefits has been restated to show the effect of recording the liability of \$168,969 in 2020.

The restated net assets available for benefits at December 31, 2021 are as follows:

	<u>Originally reported</u>	<u>Adjustment</u>	<u>Restated</u>
Total assets	\$ 25,746,615	\$ -	\$ 25,746,615
Other payable	-	168,969	168,969
Excess contribution payable	53,494	-	53,494
Total liabilities	53,494	168,969	224,463
Net assets available for benefits	\$ 25,693,121	\$ (168,969)	\$ 25,524,152

The restated net assets available for benefits at December 31, 2020 are as follows:

	<u>Originally reported</u>	<u>Adjustment</u>	<u>Restated</u>
Total assets	\$ 23,617,642	\$ -	\$ 23,617,642
Other payable	-	168,969	168,969
Excess contribution payable	85,839	-	85,839
Total liabilities	85,839	168,969	254,808
Net assets available for benefits	\$ 23,531,803	(168,969)	23,362,634

On December 26, 2023, the Employee Benefits Security Administration of the Department of Labor (the “DOL”) assessed the Company, as Plan Administrator, a civil penalty of \$50,000 because of the Plan did not file a satisfactory Form 5500 for the plan year ended December 31, 2021. The penalty was paid by the Company on January 23, 2024, and as of March 11, 2024, there has been no further communication from the DOL to the Plan or Company.

Note 10 – Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of the net assets available for benefits per the financial statements to Schedule H of Form 5500 as of:

	<u>December 31</u>	
	<u>2021</u>	<u>2020</u>
Net assets available for benefits per the financial statements	\$ 25,524,152	\$23,362,834
Add: Other payable	168,969	168,969
Add: Excess contributions	53,494	85,839
Net assets available for benefits per Form 5500	<u>\$ 25,746,615</u>	<u>\$23,617,641</u>

The following is a reconciliation of increase in net assets per the financial statements to increase in net assets per Form 5500:

	<u>Year Ended</u> <u>December 31, 2021</u>
Increase in net assets per the financial statements	\$ 2,161,318
Add: 2021 Excess contributions	53,494
Deduct: 2020 Excess contributions	(85,839)
Decrease in net assets available for benefits per Form 5500	<u>\$ 2,128,974</u>

Note 11 – Subsequent events

The Plan has evaluated subsequent events through November 7, 2023 (except for effects of the restatement discussed in Note 9, as to which the date is March 11, 2023), the date the financial statements were available to be issued, noting no other items requiring disclosure.

Daiohs U.S.A. Inc. 401(k) Savings and Profit Sharing Plan
(Plan No. 1 Plan Sponsor EIN 95-4746377)
Schedule H, line 4i, Schedule of Assets (Held At End of Year)
December 31, 2021

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investments including maturity date, rate of interest, collateral, part or maturity value	(d) Cost	(e) Current Value
	Vanguard GNMA Adm	Registered Investment Company 151 shares	**	\$ 1,589
	AB Discovery Value Z	Registered Investment Company 578 shares	**	14,419
	AB Discovery Growth Z	Registered Investment Company 11,126 shares	**	163,664
	T. Rowe Price GNMA Inv	Registered Investment Company 389 shares	**	3,578
	American Funds AMCAP R6	Registered Investment Company 7,550 shares	**	349,559
	T. Rowe Price Value Inv	Registered Investment Company 2,065 shares	**	98,706
	Vanguard Value Index Adm	Registered Investment Company 7,000 shares	**	401,636
	DFA U.S. Core Equity I I	Registered Investment Company 3,921 shares	**	142,930
	Vanguard Growth Index Adm	Registered Investment Company 9,399 shares	**	1,552,248
	T. Rowe Price New Asia Inv	Registered Investment Company 865 shares	**	18,200
	American Funds New World R6	Registered Investment Company 779 shares	**	66,985
	T. Rowe Price Intl Bond Inv	Registered Investment Company 4,828 shares	**	43,598
	T. Rowe Price Intl Stock Inv	Registered Investment Company 2,876 shares	**	57,149
	T. Rowe Price New Income Inv	Registered Investment Company 3,793 shares	**	36,489
	American Funds New Economy R6	Registered Investment Company 4,392 shares	**	273,146
	T. Rowe Price Growth Stock Inv	Registered Investment Company 19,073 shares	**	2,027,855
	T. Rowe Price Equity Income Inv	Registered Investment Company 3,485 shares	**	125,409
	T. Rowe Price Intl Value Equity	Registered Investment Company 3,520 shares	**	55,090
	Vanguard Long-Term Treasury Adm	Registered Investment Company 8,407 shares	**	107,436
	Vanguard Short-Term Federal Adm	Registered Investment Company 4,173 shares	**	45,022
	iShares Russell Mid-Cap Index K	Registered Investment Company 2,009 shares	**	30,279
	American Funds EuroPacific Gr R6	Registered Investment Company 3,036 shares	**	196,488
	American Funds SMALLCAP World R6	Registered Investment Company 1,075 shares	**	89,250
	T. Rowe Price European Stock Inv	Registered Investment Company 591 shares	**	15,994
	Vanguard Mid-Cap Value Index Adm	Registered Investment Company 2,716 shares	**	211,443
	Vanguard Pacific Stock Index Adm	Registered Investment Company 237 shares	**	22,885
	iShares Russell 2000 SmCap Ind K	Registered Investment Company 1,308 shares	**	33,806
	American Funds Fundamental Inv R6	Registered Investment Company 2,252 shares	**	171,087
	Federated Hermes Instl Hyld Bd IS	Registered Investment Company 5,490 shares	**	54,520
	T. Rowe Price Intl Discovery Inv	Registered Investment Company 770 shares	**	64,816
	T. Rowe Price Short Term Bond Inv	Registered Investment Company 6,470 shares	**	30,928
	Vanguard European Stock Index Adm	Registered Investment Company 183 shares	**	15,632
	Vanguard Interim-Term Treasury Adm	Registered Investment Company 1,743 shares	**	19,713
	Vanguard Mid-Cap Growth Index Adm	Registered Investment Company 3,544 shares	**	388,290
	American Funds Invmt Co of Amer R6	Registered Investment Company 3,039 shares	**	157,356
	T. Rowe Price Blue Chip Growth Inv	Registered Investment Company 15,427 shares	**	2,743,147
	Vanguard Small-Cap Value Index Adm	Registered Investment Company 6,673 shares	**	512,525
	American Funds Washington Mutual R6	Registered Investment Company 1,589 shares	**	96,177
	DFA Emerging Markets Portfolio Inst	Registered Investment Company 4,301 shares	**	135,705
	Vanguard Small-Cap Growth Index Adm	Registered Investment Company 5,931 shares	**	587,210
	Vanguard Total Intl Stock Index Adm	Registered Investment Company 1,779 shares	**	60,849
	American Funds American Hi Inc Tr R6	Registered Investment Company 5,078 shares	**	53,419
	American Funds Cap World Gr & Inc R6	Registered Investment Company 972 shares	**	61,872
	DFA Intl Core Equity Portfolio Instl	Registered Investment Company 1,585 shares	**	25,517
	Vanguard Inflation-Protected Sec Adm	Registered Investment Company 3,459 shares	**	98,385
	Vanguard Interim-Term Invst Grade Adm	Registered Investment Company 5,500 shares	**	54,729
	Vanguard Short-Term Invest Grade Adm	Registered Investment Company 3,517 shares	**	37,877
	Vanguard Total Bond Market Index Adm	Registered Investment Company 14,604 shares	**	163,421
	American Funds Growth Fund of Amer R6	Registered Investment Company 5,205 shares	**	387,061
	T. Rowe Price Emerging Mkts Stock Inv	Registered Investment Company 1,107 shares	**	50,112
	Vanguard Long-Term Investment Grade Adm	Registered Investment Company 4,584 shares	**	50,056
	Daiohs Plan Member Index Portfolio I	Registered Investment Company 93,510 shares	**	1,468,479
	Daiohs Plan Member Index Portfolio V	Registered Investment Company 164,722 shares	**	3,863,062
	Daiohs Plan Member Hybrid Portfolio I	Registered Investment Company 16,285 shares	**	255,162
	Daiohs Plan Member Hybrid Portfolio V	Registered Investment Company 9,848 shares	**	229,477
	Daiohs Plan Member Index Portfolio II	Registered Investment Company 27,582 shares	**	485,990
	Daiohs Plan Member Index Portfolio IV	Registered Investment Company 123,330 shares	**	2,710,053
	Daiohs Plan Member Hybrid Portfolio II	Registered Investment Company 29,785 shares	**	527,972
	Daiohs Plan Member Hybrid Portfolio IV	Registered Investment Company 8,642 shares	**	188,973
	Daiohs Plan Member Index Portfolio III	Registered Investment Company 112,229 shares	**	2,241,447
	Daiohs Plan Member Hybrid Portfolio III	Registered Investment Company 29,639 shares	**	594,329
	Vanguard Cash Reserves Federal MM Adm	Money Market Account 666,525 shares	**	666,525
				25,436,728
	Notes receivable from participants (due through 2034; interest of 4.25% to 6.5% per annum)			252,584
	Total			\$ 25,689,312

** The cost of participant directed investment is not required to be disclosed.

Daiohs U.S.A. Inc. 401(k) Savings and Profit Sharing Plan
(Plan No. 1 Plan Sponsor EIN 95-4746377)
Schedule H, line 4i, Schedule of Assets (Held At End of Year)
December 31, 2021

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