

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 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☐ a multiemployer plan ☒ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☐ a single-employer plan ☐ a DFE (specify) _____ ☐ 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 ALTRES 401(K) RETIREMENT PLAN
1b	Three-digit plan number (PN) ▶ 333
1c	Effective date of plan 01/01/2001
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) ALTRES GLOBAL BUSINESS SERVICES, INC. 967 KAPIOLANI BOULEVARD HONOLULU, HI 96814
2b	Employer Identification Number (EIN) 99-0338459
2c	Plan Sponsor's telephone number 808-591-4900
2d	Business code (see instructions) 561300

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.	11/18/2024	MICHELLE ABERGAS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:		4b EIN	
a Sponsor's name		4d PN	
c Plan Name			
5 Total number of participants at the beginning of the plan year		5	5632
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)	4681
a(2) Total number of active participants at the end of the plan year		6a(2)	4989
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	1097
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	6086
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....		6e	0
f Total. Add lines 6d and 6e		6f	6086
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)		6g(1)	3052
g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g(2)	3503
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h	80
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 3H 2T			
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)		9b Plan benefit arrangement (check all that apply)	
(1) ☐ Insurance		(1) ☐ Insurance	
(2) ☐ Code section 412(e)(3) insurance contracts		(2) ☐ Code section 412(e)(3) insurance contracts	
(3) ☒ Trust		(3) ☒ Trust	
(4) ☐ General assets of the sponsor		(4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules		b General Schedules	
(1) ☒ R (Retirement Plan Information)		(1) ☒ H (Financial Information)	
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary		(2) ☐ I (Financial Information – Small Plan)	
(3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		(3) ☐ A (Insurance Information) – Number Attached _____	
(4) ☐ DCG (Individual Plan Information) – Number Attached _____		(4) ☒ C (Service Provider Information)	
(5) ☒ MEP (Multiple-Employer Retirement Plan 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 2023 Form M-1 annual report. If the plan was not required to file the 2023 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
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan ALTRES 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 333
C Plan sponsor's name as shown on line 2a of Form 5500 ALTRES GLOBAL BUSINESS SERVICES, INC.	D Employer Identification Number (EIN) 99-0338459

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).....

No

Yes

☒
- b

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

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

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

SLAVIC INTEGRATED ADMINISTRATION

65-0608221

(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?
15 37 38 50	TPA	609027	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

KOBO WEALTH CONSERVANCY LLC

20-8546080

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 27	ADVISOR	92184	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:	SOMERSET CPAS, P.C.	b EIN:	20-1717681
c Position:	AUDITOR		
d Address:	3925 RIVER CROSSING PKWY #100 INDIANAPOLIS, IN 46240	e Telephone:	317-472-2200

Explanation: SOMERSET CPAS, P.C. WAS ACQUIRED BY CBIZ CPAS, PC.

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
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan ALTRES 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ▶	333
C Plan sponsor's name as shown on line 2a of Form 5500 ALTRES GLOBAL BUSINESS SERVICES, INC.		
		D Employer Identification Number (EIN) 99-0338459

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)	572278	376391
(2) Participant contributions	1b(2)	658060	738790
(3) Other	1b(3)	36862	38532
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(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)	2233487	2420207
(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)	108482126	133731911
(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	111982813	137305831
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	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	111982813	137305831

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)	5083959	
(B) Participants	2a(1)(B)	11734153	
(C) Others (including rollovers)	2a(1)(C)	1232836	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		18050948
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	127349	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		127349
(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)	3269726	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		3269726
(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)		15899828
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		37347851

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	8502478	
(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)		8502478
f Corrective distributions (see instructions)	2f		36750
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)	609027	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	236243	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		845270
j Total expenses. Add all expense amounts in column (b) and enter total	2j		9384498

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		27963353
l Transfers of assets:			
(1) To this plan	2l(1)		1817128
(2) From this plan	2l(2)		4457463

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: **CBIZ CPAS, PC**

(2) EIN: **43-1947695**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
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.)		☒	
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.)		☒	
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.)		☒	
e Was this plan covered by a fidelity bond?	☒		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?		☒	
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?		☒	
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?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
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.)		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	☒		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	☒		

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

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

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
PROSERVICE HAWAII 401(K) PLAN	61-1582293	333
COMPLETE DEMATOLOGY 401(K) PLAN	46-2107092	001
SOH DENTAL 401(K) PLAN	82-3727056	002

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 2023 This Form is Open to Public Inspection.
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan ALTRES 401(K) RETIREMENT PLAN		B Three-digit plan number (PN) ▶ 333
C Plan sponsor's name as shown on line 2a of Form 5500 ALTRES GLOBAL BUSINESS SERVICES, INC.		D Employer Identification Number (EIN) 99-0338459
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
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): 65-0708495		
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		
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) 2023 v. 230707		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	14a	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:		
a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

19 If the total number of participants is 1,000 or more, complete lines (a) and (b):

a Enter the percentage of plan assets held as:

Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%

High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:

☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation. _____

Part VII	IRS Compliance Questions
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21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☐ N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702352A.

SCHEDULE MEP (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	MULTIPLE-EMPLOYER RETIREMENT PLAN 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 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan ALTRES 401(K) RETIREMENT PLAN	B Three-digit Plan number (PN) ►	333
C Plan administrator's name as shown on line 3a of Form 5500/Form 5500-SF ALTRES GLOBAL BUSINESS SERVICES, INC.	D Administrator's EIN 99-0338459	

Part I	Type of Multiple-Employer Pension Plan. All multiple-employer pension plans must complete.
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1 Check the appropriate box to indicate type of multiple-employer pension plan. (Only defined contribution plans may check lines 1a, 1b, and 1c. Defined benefit plans and defined contribution plans not checking lines 1a, 1b, or 1c should check line 1d. See Instructions).

- a** ☒ association retirement plan (See 29 CFR 2510.3-55) (Complete Part II)
- b** ☐ professional employer organization plan (PEO Plan) (See 29 CFR 29 CFR 2510.3-55) (Complete Part II)
- c** ☐ pooled employer plan (PEP) (See 29 CFR 2510.3-44) (Complete Parts II and III)
- d** ☐ other multiple-employer pension plan (Describe) _____ (Complete Part II)

Part II	Participating Employer Information.
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2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan. **Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).**

2a Name of Participating Employer 5 MINUTE PHARMACY, LLC (ALA MOANA, KALIHI, KKV, LLC, LTC)	2b EIN 27-2013055	2c Percentage of Total Contributions for the Plan Year 1.32	2d Aggregate Account Balances Attributable to Participating Employer 1514131
2a Name of Participating Employer A & E EQUIPMENT RENTALS, INC.	2b EIN 99-0231078	2c Percentage of Total Contributions for the Plan Year 0.09	2d Aggregate Account Balances Attributable to Participating Employer 984632

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

2e Does the plan include any individuals not participating through an employer or who are individual working owners?	2e	☐ Yes ☒ No
2f If you answer "Yes" in line 2e, enter a good faith estimate of the percentage of total contributions made by all such individuals that are not listed on line 2a during the plan year.	2f	
2g If you answer "Yes" in Line 2e, enter the aggregate account balances for all such individuals that are not listed on line 2a.	2g	

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

**Schedule MEP (2023)
v. 230728**

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan.

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
A&M TRUCKING	20-2253221	0.01	4786
2a Name of Participating Employer ABIGAIL K. K. KAWANANAKOA REVOCABLE LIVING TRUST	82-3337257	0.01	142164
2a Name of Participating Employer ACCUMULUS ADVISORS, LLC	82-0861994	0.43	355763
2a Name of Participating Employer ADLER ENTERPRISES, INC. & ADOPTING ENTITIES	20-2478417	0.27	220400
2a Name of Participating Employer AFFORDABLE HOME A/C, LLC	82-3820547	0.06	55485
2a Name of Participating Employer AFR - APPAREL INTERNATIONAL	95-4359348	0.01	109361
2a Name of Participating Employer AGRICULTURAL LEADERSHIP FOUNDATION OF HAWAII	99-0218901	0.10	73347
2a Name of Participating Employer ALE STAKE LLC DBA VILLAGE BOTTLE SHOP & TASTING ROOM	46-3398627	0.01	1592
2a Name of Participating Employer ALL ACCESS ORTHO, LLC	46-2967754	0.95	720097

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Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan.

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
ALL NATURAL STONE FABRICATION, INC	20-5268444	0.32	181012
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
ALLGOOD & ASSOCIATES LLC	87-3957043	0.02	5598
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
ALPHA INDUSTRIES LLC	47-3554068	0.01	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
ALPHA, INC.	90-0655602	2.88	1607218
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
ALTRES, INC.	99-0338459	16.21	30928738
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
AMELIA ANN FONG MD LLC AINA HAINA EYE CENTER	82-2027596	0.62	291855
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
ANAINA HOU COMMUNITY PARK	90-0819688	0.01	15
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
AOAO MAUI BANYAN	99-0286377	0.17	49464
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
AQUAPULCO, LLC	14-1926229	0.31	308057

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Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan.

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
ARCHIPELAGO HOME LLC	84-3349239	0.02	43121
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
ART SOURCE & DESIGNS, LLC	27-1284878	0.08	152452
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
ASSOCIATES + JEAN WILLIAMS	91-6551126	0.01	15
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
AUSTIN CHOY DDS LLC	46-1538111	0.14	153163
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
AUSTIN'S ISLAND MAINTENANCE, INC.	99-0346480	0.17	44527
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
AVALON DEVELOPMENT COMPANY, LLC	99-0344458	0.92	479548
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
B. CHUCKOVICH INCORPORATED DBA PACIFIC OUTDOOR LIVING	20-4013638	0.29	102036
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
BALANCED ABA	84-4356831	0.01	1979
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
BAYVIEW ZIPLINE, LLC	46-4051683	0.01	6125

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Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan.

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
BEACON PATH, LLC	46-2866249	0.31	801298
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
BEHAVIORAL AND THERAPEUTIC SERVICES OF HAWAII, LLC	46-5154846	0.17	71074
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
BIKEFACTORY HAWAII, INC.	99-0291197	0.19	80323
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
BKM INVESTMENTS, LLC	82-3605624	0.19	166187
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
BORCO, INC.	91-2182887	0.01	61421
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
BOYS AND GIRLS CLUB OF THE BIG ISLAND	81-0575345	0.37	492778
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
BRIDGER WELDING LIMITED LIABILITY COMPANY	81-4729922	0.02	2741
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
BRUCE S. KATSURA, M.D., INC.	94-3277214	0.01	152770
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
BUILDING INDUSTRY ASSOCIATION OF HAWAII	99-0085483	0.15	140839

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan.

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
BWA DESIGN LLC DBA BENJAMIN WOO ARCHITECTS	82-5427894	0.01	0
CANYON PRIMARY CARE	82-3079615	0.01	677
CARIS MED SURG, LLC	45-4977959	0.19	66501
CARIS MEDICAL, INC	99-0255656	0.01	1871320
CASTAWAY CONSTRUCTION & RESTORATION LLC	27-0619715	0.35	426286
CDG MAUI, INC.	84-4763239	0.05	18412
CENTRAL HAWAII ENGINEERING SERVICES LP	85-1473356	0.23	53348
CENTRAL PACIFIC RESERVATIONS LP	85-1485016	0.06	50331
CG MANAGEMENT LLC	83-1293314	0.11	31837

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

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2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
CHERYL TWU DO LLC DBA WELLNESS OBGYN	87-1606811	0.02	2689
COMMUNITY CASE MANAGEMENT CORP.	99-0358229	0.07	167030
COMPLETE DERMATOLOGY, LLC	46-2107092	0.48	0
CONREY'S APPLIANCE SERVICE LLC	81-1441233	0.06	81112
CP MEDICAL LLC	46-0780024	0.01	11186
DAVE FOSTER BUILDERS, INC.	99-0333278	0.36	97879
DAVID C CHING, DMD LLC DBA KIDSHINE PEDIATRIC DENTAL GROUP	45-5560176	0.92	1063755
DEFINE IT DESIGNS, INC.	81-1988385	0.14	49589
DENTAL ARTS, LLC	14-1874985	0.07	132685

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Part II Participating Employer Information (Continued).

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DHX MAUI, INC./DEPENDABLE HAWAIIAN EXPRESS, INC.	99-0290793	1.80	3135021
DHX, INC.	95-3558861	0.01	31597
DIAMOND HEAD HOME INSPECTIONS LLC	47-1329317	0.08	15154
DIGI-VORTEX LLC	84-2857337	0.40	203210
DKM ENTERPRISES, LLC DBA GYMGUYZ URBAN HONOLULU	82-0821902	0.05	8394
EVIDENCE AND ANSWERS	47-2778121	0.02	19444
FARM BENEDICT SUGIHARA	82-4941828	0.33	248691
FISHERIES IMMersed SCIENCES HAWAII INC.	87-1887920	0.04	6225
FOODRIM INTERNATIONAL INC.	83-1796422	0.29	122434

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FRED BAILEY & SON'S ELECTRIC	56-3602407	0.10	44080
FUELMAN, INC.	99-0321972	0.21	650052
GD DESIGN LLC	82-0598236	0.04	28846
GOLDEN EQUIPMENT TRANSPORT LLC	20-3840017	0.01	0
GPNE, INC.	20-5959511	0.01	78387
GREEN ENERGY TEAM, LLC	65-1279625	0.01	32347
GREGG A. SHIMOMURA, MD	99-0279678	0.01	1727
H2O SPORTS HAWAII, LLC	46-1633053	0.36	1516033
HACD	99-0266119	0.11	146771

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HALEAKALA CONSERVANCY, INC.	83-4385727	0.03	10730
HALOA AINA L.L.C.	27-1944008	0.46	512415
HAMADA/KIM FINANCIAL, LLC	57-6949868	0.08	71122
HANA KOA BREWING COMPANY, LLC	82-2835265	0.46	168098
HAPA LANDSCAPING LLC	46-3213441	0.01	0
HAWAII ALLIANCE OF COMMUNITY-BASED ECONOMIC DEVELOPMENT	99-0308587	0.05	25678
HAWAII CENTER FOR CHILDREN AND FAMILIES, LLC	26-4490603	0.07	34685
HAWAII CHILDREN'S CANCER FOUNDATION	99-0299937	0.06	21238
HAWAII COMMUNITY LENDING	47-3100005	0.26	221331

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HAWAII COUNTY ECONOMIC OPPORTUNITY COUNCIL	99-0113845	0.31	716633
HAWAII EXECUTIVE COLLABORATIVE	84-4041099	0.20	110780
HAWAII FARM BUREAU FEDERATION	99-0073460	0.04	60009
HAWAII FOODSERVICE ALLIANCE, LLC	99-0347787	8.08	9293800
HAWAII HEALTH CONNECTOR	45-3084351	0.01	171108
HAWAII HOTEL ALLIANCE	86-2146546	0.06	19548
HAWAII INTERNATIONAL CHILD PLACEMENT & FAMILY SERVICES, INC.	99-0164045	0.06	35180
HAWAII LENDING ALLIANCE	47-5221422	0.01	434466
HAWAII LOCAL2030 HUB	86-2864767	0.23	41714

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HAWAII LUNDELLS LLC DBA OHANA FIRST MORTGAGE	82-1534679	0.56	383238
HAWAII MOVING SERVICES, LLC	81-3892908	0.22	165099
HAWAII PUBLIC HEALTH INSTITUTE	68-0637054	0.91	508363
HAWAII SEAFOOD COUNCIL	26-0613665	0.04	232115
HAWAII SELF STORAGE AND ALL HSS COMPANIES	99-0339205	0.65	1029613
HAWAII WILDLIFE CENTER	20-1489691	0.06	9851
HAWAII YOUTH SYMPHONY	99-0119771	0.07	12794
HAWAIIAN COMMUNITY ASSETS, INC.	99-0348767	0.27	532911
HAWAIIAN ISLANDS LAND TRUST	99-0353223	0.18	188509

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HEALTH QUEST THERAPY, INC.	20-1133162	0.01	13850
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
HHL HOLDINGS, INC.	45-5456152	0.01	2165744
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
HI FINEST INC.	83-3024537	0.13	51709
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
HISTORIC HAWAII FOUNDATION	23-7441972	0.20	416842
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
HOKONDO MANAGEMENT CORPORATION DBA WAIKIKI BEACHSIDE HOSTEL	56-2584241	0.11	269477
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
HOMESTEAD COMMUNITY DEVELOPMENT CORPORTATION	27-2012662	0.09	18495
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
HONOLULU LODGE NO. 616	99-0034655	0.24	201542
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
HO'OLA NA PUA	46-5139164	0.06	89278
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
HOSPICE OF KONA, INC.	99-0246297	0.55	251866

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HUI MAULI OLA	71-1038589	0.08	23140
HUI O KO'OLAUPOKO	26-1760086	0.01	124112
I A MAUI, LLC	27-2444458	0.01	281
IKE LOA THERAPEUTIC SERVICES, INCORPORATED	84-4582663	0.01	1834
INNOVATIVE AIR CONDITIONING INC	74-3218225	0.29	207602
INSURANCE PROFESSIONALS OF HAWAII, INC	90-0687314	0.18	163293
INTERIOR SHOWPLACE LTD	99-0161239	0.35	815783
INTERNATIONAL CATERING CONCEPTS, INC.	99-0251974	0.07	588263
'IOLE	87-4120818	0.12	4885

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ISLAND DERMATOLOGY LLC	83-2606027	0.51	167893
ISLAND ICE AND WATER COMPANY LLC	83-3346169	0.01	3719
ISLAND TRAVEL COMPANY INC. DBA HANA TOURS OF MAUI	82-4186136	0.02	2518
JB CONSTRUCTION	25-1463031	0.01	782998
JENNIFER S. ITO, M.D., LIMITED LIABILITY COMPANY	99-0355462	0.03	8328
JOHN H. WHALEN	01-0781208	0.26	169567
KAHALA SURF CORPORATION	90-1012106	0.01	178488
KAHIONAINA LANDSCAPE, LLC DBA WEST MAUI LAWN AND LANDSCAPE	27-4630981	0.23	224434
KAHULI LEO LEA	84-3718571	0.07	13021

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KA'U SOIL AND WATER CONSERVATION DISTRICT	99-0182094	0.07	65334
KAUAI MOTORSPORTS LLC	85-3693478	0.03	6304
KAUAI PLANNING & ACTION ALLIANCE, INC.	20-1579949	0.05	9576
KAUAI QUALITY SIDING & CONSTRUCTION LLC	46-3659353	0.14	152714
KB EMPLOYEES, LLC	61-1700538	5.05	5688858
KEALAHOU WEST OAHU	40-0000987	0.07	10826
KEALAMAHI PACIFIC CONSULTING, LLC	82-2695437	0.01	41400
KEALOPIKO INC.	46-4610378	0.05	46501
KEANUENUE PEDIATRICS, LLC	85-1534108	0.79	499131

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KEN T KONDO	57-6906696	0.23	271340
KHM INTERNATIONAL	20-0987319	0.02	8304
KILGORE POWER SOLUTIONS LLC	45-4293537	0.13	22682
KK ESTATE SERVICES LLC	46-3249708	0.25	55162
KLM (KMO)	99-0300914	0.06	13999
KOBO WEALTH CONSERVANCY	20-8546080	0.15	60463
KONA SOIL & WATER CONSERVATION DISTRICT	99-0181153	0.01	6529
KO'OLAU BALLROOMS, INC.	99-0356462	0.47	746741
KOYO USA CORP.	47-0897340	0.95	1016647

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KRISTINE URAMOTO MD, LLC	26-4412804	0.53	272801
KUKUI NA KAPUNA, LLC DBA HOME INSTEAD SENIOR CARE, #797	47-2686241	0.17	121065
KUPU	51-0652665	1.30	1084521
LANAI COMMUNITY HEALTH CENTER	20-2509287	1.52	1578060
LANAI FEDERAL CREDIT UNION	99-0091075	0.13	345068
LAWSON USA HAWAII, INC.	45-4296579	0.11	160547
LOA'A ENTERPRISES INC.	82-2274415	0.07	34036
LOKAHI HOMELOANS, LLC	27-2115203	0.01	0
LS ENGINEERING HI, LLC	83-1921634	0.35	323476

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LUNALILO HOME	99-0075244	0.13	323846
2a Name of Participating Employer M & L DESIGN LLC DBA BELLA PIETRA DESIGN	84-3723415	0.10	51460
2a Name of Participating Employer M SELECT RENT A CAR INC.	84-4991136	0.01	0
2a Name of Participating Employer M. DIXON & ASSOCIATES, INC	27-3146947	0.16	192191
2a Name of Participating Employer M/ HOSPITALITY LLC.	81-1562782	1.45	631207
2a Name of Participating Employer MAKAI INVESTMENT GROUP, LLC	82-4637492	0.06	20951
2a Name of Participating Employer MAKANA HAWAII INCENTIVES, LLC	88-3800629	0.10	16219
2a Name of Participating Employer MAKOA RESORTS, LLC/COHEN LANDSCAPING AND DESIGN, INC.	84-1932482	0.23	65472
2a Name of Participating Employer MALAMA LOKO EA	27-1307663	0.16	48248

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MALU PRODUCTIONS, INC.	27-0304647	0.01	1877
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
MANA UP LABS, LLC	82-2154763	0.31	141317
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
MANAOLA GROUP, LLC	81-3446921	0.09	37701
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
MANU SKY, LLC DBA YUKIMURA & ASSOCIATES	83-2240686	0.42	226704
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
MARI A. SHIRAISHI, M.D., INC.	86-1268935	0.02	3475
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
MARINE PETROLEUM, INC.	99-0334503	0.08	152483
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
MARUYAMA AND ASSOCIATES, INC.	45-4233605	0.26	333726
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
MAUI FILM FESTIVAL, INC.	99-0345608	0.01	76370
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
MAUI LAND BROKER AND PROPERTY MANAGEMENT, INC.	26-2931188	0.03	31874

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Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

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2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
MAUI MORTGAGE GROUP, LLC	27-2189838	0.01	2769
MAUI NUI COMMUNITY MANAGED MAKAI AREA LEARNING NETWORK	46-4895131	0.01	101
MAUI NUI MARINE RESOURCE COUNCIL, INC.	47-2509441	0.16	124554
MAUI PINEAPPLE TOUR	46-5636725	0.59	284184
MD MAUI LLC	46-1228193	0.16	283992
MEDCAN HAWAII LLC	83-3814528	0.06	12712
MENTAL HEALTH AMERICA OF HAWAII	99-0076458	0.16	65710
MGA ARCHITECTURE LLC	20-0206126	0.03	5380
MICHAEL E. O'NEILL AND PATRICIA J. O'NEILL 1997 TRUST	22-4684146	0.01	190499

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MIKI TRAVEL HAWAII INC.	80-0667704	0.01	7586
MOBIPCS, LLC	82-3587377	0.70	357233
MOLOKAI LAND TRUST	20-4915071	0.12	21753
2a Name of Participating Employer MW GROUP, LTD, MW SERVICES LLC, MW COMMERCIAL REALTY, INC.	99-0331292	1.64	5606080
2a Name of Participating Employer NATIVE FARMS LLC	47-1328470	0.23	589106
2a Name of Participating Employer NEU EVENTS LLC	46-1648573	0.05	12378
2a Name of Participating Employer NORTH SHORE LAW OFFICES LLLC	86-3620767	0.08	13877
2a Name of Participating Employer OAHU GRILL ASSOC LLC & WEST SIDE ASSOC LLC	83-4575015	0.07	14696
2a Name of Participating Employer OAHU MORTGAGE BROKERS INC.	82-0624797	0.02	129288

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OAHU PET CREMATORY	50-7547688	0.01	17553
OCEAN INVESTMENTS, LLC	26-0687344	0.16	198858
OCULOFACIAL PLASTIC SURGERY OF HAWAII, INC.	85-0674795	0.54	141050
OHANA CARE MAUI LLC	47-1373169	0.17	42846
OHANA NUI CHARTERS LLC	85-2857277	0.19	94775
ONESNINE LLC DBA VOLCANIC ROCK GYM	88-0579140	0.01	2046
ORTHOPEDIC ASSOCIATES OF HAWAII, LLP	94-3283256	1.37	2512037
ORTHOSPORT HAWAII, LLC	61-1554980	1.48	846201
OSTION LLC	84-4024865	0.01	0

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PAC BUILD LLC	56-4917904	0.07	65824
PACIFIC GATEWAY CENTER	99-0236204	0.10	16891
PACIFIC HEALTH RESEARCH AND EDUCATION INSTITUTE	99-0312283	0.54	3280697
PACIFIC HEALTH RESEARCH INSTITUTE	99-0309908	0.01	840533
PACIFIC HOME AND APPLIANCE DISTRIBUTION INC.	85-1989019	0.33	170837
PACIFIC ICE SERVICES, INC	27-2804071	0.11	119655
PACIFIC ISLANDERS IN COMMUNICATIONS	99-0293514	0.25	93108
PACIFIC MEDICAL ADMINISTRATIVE GROUP, INC. (PMAG)	99-0262366	1.97	2297727
PACIFIC PROPERTY SERVICES/PACIFIC RESORT REALTY, LLC	71-0959808	0.01	197621

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PACIFIC SURVIVOR CENTER	27-2936413	0.13	73817
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
PAHOA ANIMAL HOSPITAL	82-5046969	0.14	35048
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
PALI KOA LLC DBA KAPALUA ZIPLINES	46-3435965	0.22	39857
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
PARKLINQ CORPORATION	81-4157694	0.42	102178
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
PARKS GROUP, LLC DBA MAGNOLIA	27-2273318	0.01	1099
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
PARTNERS FOR QUALITY HEALTH	99-0342412	0.01	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
PAUL N. MORTON LLC	85-2044608	0.37	82641
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
PDF, INC.	04-3695710	0.12	22217
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
PERSONALIZED HAWAII VACATIONS L.L.P.	81-4891106	0.01	1153

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PINT SIZE HAWAII, LLC	81-2417518	1.52	4590357
PONO PACIFIC, LLC	99-0348234	0.45	890939
PONSAR VALUATION LLC	81-5047835	0.71	335151
PROARTS, INC.	27-2376108	0.01	1413
PROJECT VISION HAWAII	27-2831637	0.65	295749
PROSPAC DEVELOPMENT LLC	37-1930372	0.60	655353
RAINGUTTERS LLC	47-2984513	0.01	1697
REALTY EDGE INC.	99-0305463	0.03	451667
RESIDENTIAL YOUTH SERVICES & EMPOWERMENT	81-2102826	0.55	198350

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2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
RESTAURANT DESTINATIONS, INC. DBA DA KITCHEN	91-2046664	0.01	33638
RIEDEL CONSTRUCTION INC.	99-0328461	0.20	289974
RKT MEDIA HAWAII LLC	47-5285186	0.07	18997
SALTY WAHINE GOURMET HAWAIIAN SEA SALTS, LLC	46-0936575	0.03	5713
SANDALWOOD HOMELOANS, LLC	27-2811651	0.01	18438
SANKARA HAWAII	35-2512521	0.19	127571
SCIENCE & TECHNOLOGY INTERNATIONAL	99-0277147	0.01	776409
SEA PARADISE SCUBA, INC.	99-0233850	0.28	74421
SECURE PARKING HAWAII	35-2603700	0.03	4829

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2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
SHAR-RAY ENTERPRISES, LLC DBA KAMA'AINA METALS	99-0357558	0.01	25662
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
SKYLINE ECO ADVENTURES, LLC	37-1430096	0.61	513481
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
SLAQR, INC.	27-1610267	0.02	105970
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
SMART MONEY, INC.	26-0907440	0.14	1015589
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
SMART PEST PREVENTION, LLC	46-4003596	0.08	28219
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
SMITH BUILDERS, LLC	37-1607473	0.03	8645
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
SOH PARTNERSHIP OF HI DBA PEARL FAMILY DENTAL	91-6551049	0.03	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
SOUTH PACIFIC CONTRACTING, LLC	90-0777552	0.05	22183
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
SPECIALTY SURGICAL SUITES, LLC/ MINIMALLY INVASIVE SURGERY H	46-1674512	1.14	1225433

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SPECTRUM ENGINEERING/SPECTRUM TRAILERS	99-0231319	0.01	29664
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
SPENCER CONSTRUCTION INC.	56-2596847	0.26	130478
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
SUNFOODS, LLC	26-3230900	0.01	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
SUNNY SIDE UP HAWAII LLC DBA HERVE CHAPELIER	82-1931985	0.08	51282
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
SUPERIOR SECURITY SYSTEMS LLC	45-3651906	0.07	33706
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
SUSTAINABLE COASTLINES HAWAII	45-2596726	0.29	53714
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
SUSTAINABLE FISHERIES PARTNERSHIP FOUNDATION	27-3091938	0.54	960727
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
TBB HOLDINGS, INC.	83-1283565	0.36	407063
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
TBB LAHAINA LLC	80-0535453	0.10	60240

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TCH LLC DBA SIG'S BODY SHOP	20-4059159	0.01	259212
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
TEDDY'S BIGGER BURGERS KAILUA LLC / EWA LLC / KANEOHE LLC	99-0342192	0.01	168107
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
TEDDY'S BIGGER BURGERS- MONSARRAT, LLC/HALEIWA/KAPOLEI	94-3277272	0.08	45401
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
TEDDY'S BIGGER BURGERS, HAWAII KAI, LLC ADOPTING EMPLOYERS	65-1193655	0.08	106189
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
TELISPIRE OHANA, LLC DBA MOBIPCS	81-3286156	0.01	0
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
TEMPLE EMANU-EL	99-6001133	0.12	25946
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
THE FOOD BASKET, INC.	26-0349475	0.27	296064
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
THE GLASS GURU OF HONOLULU	26-4631916	0.16	376751
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
THE GOLD CORPORATION DBA SCHOOL KINE COOKIES	99-0341494	0.01	76995

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THE KALIA, INC.	99-0093316	0.01	8190
THE KOSASA FOUNDATION	99-0313279	0.20	5449
THE OUTSIDE LIFE LLC	87-4112178	0.16	29987
THE PIG AND THE LADY	45-2037387	0.08	73057
THE PIONEER CLUB, LLC	27-0217381	0.01	17343
THE REORGANIZED OLOWALU CULTURAL RESERVE	37-1979808	0.05	13149
THE SIGN SOURCE, INC.	04-3716789	0.01	4452
TILE CRAFT, INC.	99-0297210	0.33	280355
TIMBERS HAWAII EMPLOYEES LLC	80-0879893	2.40	1443679

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TOM'S BACKHOE & EXCAVATION CO., INC.	99-0290119	0.55	174291
TRAVEL HAWAII LLC	99-0335146	0.01	29182
TURTLE BAY C/O BENCHMARK HOSPITALITY OF HAWAII, LLC	20-5881281	0.21	47005
TURTLE BAY RESORT, LLC	27-1302936	0.01	197071
TX2 HAWAII LLC DBA PARADISE FLOORING	83-4313699	0.10	15507
UNDER MY UMBRELLA, INC.	45-5211787	0.35	89944
VARIETY SCHOOL OF HAWAII	99-0105604	0.15	227011
VASH	99-0332535	0.21	152444
VENTURE PHYSICAL THERAPY LLC	26-3686474	0.50	189810

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Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
VERSATILE COATINGS HAWAII L.L.C.	85-3742538	0.02	4981
VIBE CREATIVE LLC	82-0646204	0.04	10805
VIBGYOR, LLC DBA WANDERLUST PLUS	46-4723797	0.01	0
VIBRANT HAWAII	85-3693179	0.13	46706
VIVE HOSPITALITY, LLC	46-1846974	0.04	41583
VOLUNTEER LEGAL SERVICES HAWAII	99-0207024	0.21	122970
W CONTRACTING, INC. DBA WAIALAE PLUMBING	99-0327746	0.93	2623422
WAHIAWA FAMILY DENTAL CARE, LLP	99-0341877	1.15	5179667
WAIANAE ECONOMIC DEVELOPMENT COUNCIL	47-1646700	0.16	45804

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan.

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
WAIKIKI BEACH SERVICES, LLC	91-2199943	0.01	7339
WAIKIKI CARPET CLEANERS LLC	80-0365579	0.01	1310
WAIKOLOA DRY FOREST INITIATIVE INC.	45-2689264	0.07	12976
WATER CONTROLS INC.	20-4220477	0.55	186282
WCS, INC.	95-4195007	0.01	80621
WELLNESS & MASSAGE HALEMANA LLC DBA SEVEN SENSES SPA	83-2868825	0.01	0
WIKIWIKI ELECTRIC LLC.	47-1438608	0.11	102838
WINDWARD MOVING & STORAGE	99-0116338	0.17	194502
WOLF LANDSCAPE ARCHITECTS LLC	83-1117887	0.02	3480

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan.

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
WOMEN'S SPECIALTY CARE	83-1397608	0.05	13446
YOURVET INC.	47-3961320	0.22	44636
YWCA OAHU	99-0073534	0.58	221804
ZENSEI CAPITAL MANAGEMENT, INC. DBA COMFORTING HANDS HAWAII	81-0610761	0.01	0
ZERO WASTE HAWAII	83-3758604	0.02	8547
ZIPLINE FRANCHISING, LLC	26-3423274	0.01	28351

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

Part III

Pooled Employer Plan Information

Line 3. All Pooled employer plans must answer all of the questions in Part III, in addition to completing all of Parts I and II.

- 3a

Is the pooled plan provider (identified as the plan sponsor and administrator in Part II of the Form 5500) currently in compliance with the Form PR (Pooled Plan Provider Registration Statement) requirements? (See instructions and 29 CFR 2510.3-44)

☐ Yes ☐ No
- 3b

If line 3a is "Yes", enter the ACK ID for the most recent Form PR that was required to be filed under the Form PR filing requirements. (Failure to enter a valid ACK ID will subject the Form 5500 filing to rejection as incomplete.)

ACK ID

ALTRES 401(K) RETIREMENT PLAN

FINANCIAL STATEMENTS

December 31, 2023

ALTRES 401(K) RETIREMENT PLAN

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Independent Auditors' Report

**To the Plan Administrator
ALTRES 401(k) Retirement Plan**

Opinion on the 2023 Financial Statements

We have audited the financial statements of ALTRES 401(k) Retirement Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"). The financial statements comprise the statement of net assets available for benefits as of December 31, 2023, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2023, and the changes in net assets available for benefits for the year then ended, in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Basis for Opinion on the 2023 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the 2023 Financial Statements* section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the 2023 Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

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

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Indianapolis, IN 46240

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Management is responsible for maintaining a current Plan instrument, including all Plan amendments. Management is also responsible for 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.

Auditors' Responsibility for the Audit of the 2023 Financial Statements

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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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 Schedule Required by ERISA

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets (held at end of year) 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 has been subjected to the 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.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, including their 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 information in the accompanying supplemental schedule is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Other Matter - Auditors' Report on the 2022 Financial Statements

The 2022 financial statements of the Plan were audited by predecessor auditors whose report dated October 16, 2023, expressed an unmodified opinion on those financial statements.

CBIZ CPAs P.C.¹

Indianapolis, Indiana
October 11, 2024

¹ In certain jurisdictions, CBIZ CPAs P.C. operates under its previous name, Mayer Hoffman McCann P.C.

ALTRES 401(K) RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
Investments, at Fair Value		
Registered investment companies	<u>\$ 133,731,911</u>	<u>\$ 108,482,126</u>
Receivables		
Notes receivable - participants	2,420,207	2,233,487
Employer contributions	376,391	572,278
Participant contributions	738,790	658,060
Other	<u>38,532</u>	<u>36,862</u>
Total Receivables	<u>3,573,920</u>	<u>3,500,687</u>
Net Assets Available for Benefits	<u><u>\$ 137,305,831</u></u>	<u><u>\$ 111,982,813</u></u>

See accompanying notes.

ALTRES 401(K) RETIREMENT PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2023

Additions to Net Assets Attributed to:	
Interest and dividend income, including loan interest	\$ 3,397,075
Net appreciation in fair value of investments, including realized gains and losses	15,899,828
Contributions:	
Employer	5,083,959
Participant	11,734,153
Rollover	1,232,836
Total Additions	<u>37,347,851</u>
Deductions from Net Assets Attributed to:	
Benefits paid to participants	8,539,228
Administrative expenses	845,270
Total Deductions	<u>9,384,498</u>
Net Increase in Net Assets Available for Benefits before Transfers	27,963,353
Transfer from other plans	1,817,128
Transfer to other plans	(4,457,463)
Net Increase in Net Assets Available for Benefits	25,323,018
Net Assets Available for Benefits, Beginning of Year	<u>111,982,813</u>
Net Assets Available for Benefits, End of Year	<u><u>\$ 137,305,831</u></u>

See accompanying notes.

ALTRES 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 1 - PLAN DESCRIPTION

The following is a brief description of the ALTRES 401(k) Retirement Plan (the "Plan"). Participants should refer to the Plan document or Summary Plan Description for a more complete description of the Plan's provisions.

General

The Plan is a defined-contribution plan sponsored by ALTRES Global Business Services, Inc. (the "Company"). The Plan is a multiple employer plan and exists for the exclusive benefit of its eligible employees and those employees of the Company's clients who have elected to adopt the provisions of the Plan. The Plan was formed effective January 1, 2001, and began accepting employee and employer contributions on November 1, 2001. Participants should refer to the Plan document for a complete description. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Contributions

Each year, participants may contribute to the Plan a percentage of their pre-tax or after-tax annual compensation, subject to current statutory limits determined annually and prescribed by the Internal Revenue Service. Deferral percentage limits and after-tax options differ for each participating employer, and participants should refer to their employer's adoption agreement for the applicable deferral limit. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

Participating employers can elect to make safe harbor contributions to the Plan on the employee's behalf, in which the employee is 100% vested in said contributions. Discretionary employer-provided matching contributions may be made to the Plan on the employee's behalf. The match, if any, will be a discretionary percentage of the elective contributions made to the Plan by the employee. The employer will determine the amount of the discretionary matching contribution, or profit-sharing contribution, if any, that will be made to the Plan. Contributions are subject to certain limitations. Such contributions are excluded from the participant's taxable income for federal income tax purposes until received as a withdrawal from the Plan. Total participant contributions in any calendar year are limited to the applicable limit under the Internal Revenue Code Section 402(g). The Plan also provides that certain limitations may be imposed on participants' contributions in order to comply with statutory requirements.

Forfeitures shall be used as elected by the employer to either (a) reduce future employer contributions, (b) reduce current period contributions by the employer or (c) pay any administrative expenses of the Plan. Forfeitures applied toward employer matching contributions for the year ended December 31, 2023, amounted to approximately \$151,000. At December 31, 2023 and 2022, forfeited nonvested accounts amounted to approximately \$155,000 and \$136,000, respectively.

ALTRES 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 1 - PLAN DESCRIPTION (CONTINUED)

Participants Accounts

Each participant's account is credited with the participant's contributions and allocations of (a) the participating employers' contributions and (b) Plan earnings. Allocations are based on participant's qualified compensation or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Upon enrollment in the Plan, a participant may direct contributions to a selection of a money market fund, stock funds and bond funds under an arrangement with the custodian of the Plan investments. Participants may change the allocation of their account in the different funds at any time.

Benefit Payments

On termination of service due to death, disability or retirement, a participant may elect to (a) receive a lump-sum amount equal to the value of the participant's vested interest in his or her account, (b) elect to have the benefits paid in the form of a direct rollover to an individual retirement account or (c) elect to have the benefit paid to another qualified retirement plan described in Section 401(a) of the Internal Revenue Service. Withdrawals other than for termination are permitted under certain circumstances provided by the Plan. Benefit payments are recorded when paid.

Vesting

Participants are immediately vested in their voluntary and employer safe harbor contributions and actual earnings thereon. Vesting of employer's matching contributions and discretionary contributions plus earnings thereon is based on various years of service. The vested portion of participant accounts containing discretionary employer contributions will be determined in accordance with the following schedule based upon years of service with the employer through the date of termination of employment with the employer:

<u>Total Number of Years of Service</u>	<u>Vested Interest</u>
Plan Option 1:	
Less than 2 years of service	0%
2 years, but less than 3 years	20%
3 years, but less than 4 years	40%
4 years, but less than 5 years	60%
5 years, but less than 6 years	80%
6 years or more	100%
Plan Option 2:	
Less than 3 Years of Service	0%
3 years or more	100%

The employer may elect either vesting schedule, and also has the ability to request a different vesting schedule. Participants should refer to the Plan document for a complete description.

ALTRES 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 1 - PLAN DESCRIPTION (CONTINUED)

Participant Notes Receivable

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their vested account balance, whichever is less. All loans are to be repaid over a period not to exceed five years, although an extension of the repayment period may be granted if the loan proceeds are used to purchase a participant's principal residence. The loans are secured by the balance in the participant's account and bear interest at the local prevailing rates charged by commercial lending institutions in the region in which the employer is located for comparable loans as determined by the Plan administrator at the time the loan is approved. Principal and interest are paid ratably through payroll deductions. Should the participant terminate as an employee, the balance of the outstanding loan becomes due and payable, and the participant's vested account will be used to pay the outstanding loan.

Plan Termination

Although they have not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Quoted market prices are used to value Plan investments. Purchases and sales of securities are recorded on a trade-date basis. Dividend income is recorded on the ex-dividend date. Interest income is recorded on the accrual basis.

ALTRES 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value Measurements

Accounting Standards Codification (ASC) 820 defines fair value, establishes a framework for measuring fair value and enhances disclosures about fair value measurements. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (or exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date. Valuation techniques used to measure fair value must maximize the use of observable inputs and minimize the use of unobservable inputs.

Observable inputs are inputs that market participants would use in pricing the asset or liability based on market data obtained from sources independent of the Company. Unobservable inputs are inputs that reflect the Company's assumptions about the inputs that market participants would use in pricing the asset or liability and are developed based on the best information available in the circumstances.

The fair value hierarchy input levels are 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.

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in inactive 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.

Contributions

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

Reclassification

Certain amounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

ALTRES 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Management Evaluation of Subsequent Events

The Plan has evaluated subsequent events through October 11, 2024, the date on which the financial statements were available to be issued.

NOTE 3 - TRANSACTIONS WITH PARTIES-IN-INTEREST

Certain Plan investments are shares of registered investment companies managed by Slavic Integrated Administration ("third party administrator" or "Slavic") and held by Fidelity Investments ("custodian" or "Fidelity"). Fidelity, under terms of an investment contract, serves as the custodian and holds all the Plan's investment assets and executes transactions therein. Fidelity is the custodian as defined by the Plan and, therefore, the related transactions qualify as party-in-interest.

Slavic provides to the Plan certain accounting and administrative services for which the fees are charged to the Plan. Slavic also provides broker related services to the Plan for which commissions are charged to the Plan. The Plan was charged fees related to maintaining custody of the Plan's assets and various Plan management services which amounted to approximately \$845,000 for the year ended December 31, 2023.

Kobu Wealth Conservancy, LLC, provides certain investment advisory and management services for which fees are charged to the Plan. Fees are based on total Plan assets and are calculated on a quarterly basis.

The Company provides to the Plan certain accounting and administrative services for which no fees are charged.

NOTE 4 - TAX STATUS

The Plan sponsor has adopted a volume submitter profit sharing plan with cash or deferred arrangement (CODA). The volume submitter document has received an opinion letter from the Internal Revenue Service dated June 30, 2020, stating the Plan is qualified under Section 401(a) of the Internal Revenue Code (IRC). Although the Plan has not been issued an individual opinion letter and has been amended since receiving the opinion letter, the Plan administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Authoritative accounting standards require the Plan to examine its tax positions for uncertain positions. Management is not aware of any tax positions that are more likely than not to change in the next 12 months or that would not sustain an examination by applicable taxing authorities.

The Plan's policy is to recognize penalties and interest as incurred in its statement of changes in net assets available for benefits.

ALTRES 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 5 - ADMINISTRATIVE EXPENSES

Administrative expenses recorded in the Plan represent professional fees as well as other recordkeeping fees paid directly from the Plan which amounted to approximately \$845,000 at December 31, 2023. Management fees, asset fees and account administrative fees are paid by the participants.

NOTE 6 - FAIR VALUE MEASUREMENTS

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

There have been no changes in valuation methodologies at December 31, 2023, compared to December 31, 2022. The Company's policy is to recognize transfers between levels at the end of each reporting period, if applicable. There were no transfers between Level 1, 2 or 3 assets or liabilities during the year ended December 31, 2023.

Registered investment companies: Valued at the daily closing price as reported by the underlying fund, which is traded on a national exchange.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023 and 2022:

Assets at Fair Value as of December 31, 2023

	<u>Level 1</u>	<u>Total</u>
Registered investment companies	<u>\$ 133,731,911</u>	<u>\$ 133,731,911</u>

Assets at Fair Value as of December 31, 2022

	<u>Level 1</u>	<u>Total</u>
Registered investment companies	<u>\$ 108,482,126</u>	<u>\$ 108,482,126</u>

ALTRES 401(K) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 7 - RISKS, UNCERTAINTIES AND CONCENTRATIONS

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

At December 31, 2023 and 2022, approximately 22% and 18%, respectively, of the Plan's investments were invested in Vanguard Total Stock Market Index Admiral Fund.

ALTRES 401(K) RETIREMENT PLAN
PLAN NUMBER 333 - EIN 99-0338459
FORM 5500 SCHEDULE H, LINE 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2023

(a)	(b) Identity of Issuer Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
Registered Investment Companies			
	American Century Mid Cap Value	53,094.31 Shares	\$ 825,617
	American Funds EuroPacific R6	10,235.90 Shares	559,904
	American Funds New Perspective R6	29,177.02 Shares	1,631,871
	BlackRock Health Sciences Svc	31,793.85 Shares	2,091,400
	Calvert International Responsible Index	2,177.72 Shares	62,588
*	Fidelity 500 Index	35,935.85 Shares	5,947,024
*	Fidelity Emerging Markets Index	12,237.73 Shares	122,989
*	Fidelity US Bond Index	85,072.15 Shares	887,303
	Franklin Utilities R6	45,596.90 Shares	888,228
	iShares MSCI EAFE International Index K	384,457.87 Shares	5,847,604
	T. Rowe Price New Asia	28,242.76 Shares	446,518
	TIAA-CREF Social Choice Bond Fund	17,939.90 Shares	161,638
	Vanguard Consumer Staples Index	52,972.45 Shares	4,988,945
	Vanguard Energy Index Admiral	12,447.46 Shares	729,421
	Vanguard Equity Income Admiral	12,972.80 Shares	1,093,218
	Vanguard European Stock Index Admiral	2,282.19 Shares	184,150
	Vanguard Federal Money Market	6,803,215.50 Shares	6,803,216
	Vanguard FTSE Social Index Admiral	23,902.45 Shares	1,081,586
	Vanguard Growth Index Admiral	22,492.22 Shares	3,598,796
	Vanguard Industrial Index Admiral	1,644.44 Shares	186,151
	Vanguard Inflation Protected Securities	23,787.44 Shares	547,825
	Vanguard Information Technology Index Ad	16,228.10 Shares	4,021,852
	Vanguard Intermediate-Term Bond Index Ad	1,350,915.37 Shares	13,995,483
	Vanguard Materials Index Adm	4,054.34 Shares	392,501
	Vanguard Mid Cap Growth Index Admiral	10,175.81 Shares	961,920
	Vanguard Mid Cap Index Admiral	5,260.97 Shares	1,515,528
	Vanguard Real Estate Index Admiral	5,227.92 Shares	654,274
	Vanguard Short-Term Federal Admiral	67,584.23 Shares	681,925
	Vanguard Short-Term Inf Prot Index Admir	801.12 Shares	19,075
	Vanguard Small Cap Growth Index Adm	9,866.63 Shares	838,466
	Vanguard Small Cap Index Admiral	5,759.38 Shares	588,551
	Vanguard Small Cap Value Index Adm	9,129.29 Shares	706,060

ALTRES 401(K) RETIREMENT PLAN
PLAN NUMBER 333 - EIN 99-0338459
FORM 5500 SCHEDULE H, LINE 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2023

(a)	(b) Identity of Issuer Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
<u>Registered Investment Companies</u>			
	Vanguard Target Retirement 2020	29,191.09 Shares	784,365
	Vanguard Target Retirement 2025	134,531.57 Shares	2,472,690
	Vanguard Target Retirement 2030	146,941.03 Shares	5,211,998
	Vanguard Target Retirement 2035	271,172.26 Shares	5,998,330
	Vanguard Target Retirement 2040	106,156.18 Shares	4,171,938
	Vanguard Target Retirement 2045	185,146.90 Shares	4,936,016
	Vanguard Target Retirement 2050	92,362.44 Shares	4,104,587
	Vanguard Target Retirement 2055	46,227.11 Shares	2,292,402
	Vanguard Target Retirement 2060	30,951.90 Shares	1,414,192
	Vanguard Target Retirement 2065 Inv	29,282.36 Shares	877,007
	Vanguard Target Retirement 2070	306.43 Shares	7,262
	Vanguard Target Retirement Income	17,457.23 Shares	227,118
	Vanguard Total Bond Market Index Admiral	134,903.07 Shares	1,309,909
	Vanguard Total Int'l Stock Index Admiral	21,823.95 Shares	679,380
	Vanguard Total Stock Market Index Admira	17,401.13 Shares	2,009,657
	Vanguard Total Stock Market Index Inst.	257,049.42 Shares	29,691,779
	Vanguard Total World Stock Index Admiral	19,659.76 Shares	716,205
	Vanguard Treasury Money Market	3,765,451.36 Shares	3,765,451
			<u>133,731,911</u>
* Participant Loans		Interest rates of 4.25% - 9.50%	<u>2,420,207</u>
			<u><u>\$ 136,152,118</u></u>

* Represents party-in-interest with respect to the Plan.

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT THE END OF THE YEAR).

ALTRES 401(K) RETIREMENT PLAN

PLAN # 333

EIN # 99-0338459

(a)	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	American Century	ACMVX - American Century Mid Cap Value		825,617
	BlackRock	BTMKX - iShares MSCI EAFE International Index K		5,847,604
	Calvert	CDHRX - Calvert International Responsible Index		62,588
	Fidelity	FPADX - Fidelity Emerging Markets Index		122,989
	Franklin/Templeton	FUFRX - Franklin Utilities R6		888,228
	Fidelity	FXAIX - Fidelity 500 Index		5,947,024
	Fidelity	FXNAX - Fidelity US Bond Index		887,303
	T. Rowe Price	PRASX - T. Rowe Price New Asia		446,518
	American Funds	RERGX - American Funds EuroPacfc R6		559,904
	American Funds	RNPGX - American Funds New Perspective R6		1,631,871
	BlackRock	SHISX - BlackRock Health Sciences Svc		2,091,400
	TIAA-CREF	TSBIX - TIAA-CREF Social Choice Bond Fund		161,638
	Vanguard	VAIPX - Vanguard Inflation Protected Securities		547,825
	Vanguard	VBILX - Vanguard Intermediate-Term Bond Index Ad		13,995,483
	Vanguard	VBTLX - Vanguard Total Bond Market Index Admiral		1,309,909
	Vanguard	VCSAX - Vanguard Consumer Staples Index		4,988,945
	Vanguard	VEIRX - Vanguard Equity Income Admiral		1,093,218
	Vanguard	VENAX - Vanguard Energy Index Admiral		729,421
	Vanguard	VEUSX - Vanguard European Stock Index Admiral		184,150
	Vanguard	VFFVX - Vanguard Target Retirement 2055		2,292,402
	Vanguard	VFIFX - Vanguard Target Retirement 2050		4,104,587
	Vanguard	VFORX - Vanguard Target Retirement 2040		4,171,938
	Vanguard	VFTAX - Vanguard FTSE Social Index Admiral		1,081,586
	Vanguard	VGSLX - Vanguard Real Estate Index Admiral		654,274
	Vanguard	VIGAX - Vanguard Growth Index Admiral		3,598,796
	Vanguard	VIMAX - Vanguard Mid Cap Index Admiral		1,515,528
	Vanguard	VINAX - Vanguard Industrial Index Admiral		186,151
	Vanguard	VITAX - Vanguard Information Technology Index Ad		4,021,852
	Vanguard	VITSX - Vanguard Total Stock Market Index Inst.		29,691,779
	Vanguard	VLXVX - Vanguard Target Retirement 2065 Inv		877,007
	Vanguard	VMFXX - Vanguard Federal Money Market		6,803,216
	Vanguard	VMGMX - Vanguard Mid Cap Growth Index Admiral		961,920
	Vanguard	VMIAX - Vanguard Materials Index Adm		392,501
	Vanguard	VMMXX - Vanguard Money Market Prime		0
	Vanguard	VMRXX - Vanguard Cash Reserves Federal Adm		0
	Vanguard	VSGAX - Vanguard Small Cap Growth Index Adm		838,466
	Vanguard	VSGDX - Vanguard Short-Term Federal Admiral		681,925
	Vanguard	VSIAX - Vanguard Small Cap Value Index Adm		706,060
	Vanguard	VSMAX - Vanguard Small Cap Index Admiral		588,551
	Vanguard	VSVNX - Vanguard Target Retirement 2070		7,262
	Vanguard	VTAPX - Vanguard Short-Term Inf Prot Index Admir		19,075
	Vanguard	VTHRX - Vanguard Target Retirement 2030		5,211,998
	Vanguard	VTIAX - Vanguard Total Int'l Stock Index Admiral		679,380
	Vanguard	VTINX - Vanguard Target Retirement Income		227,118
	Vanguard	VTIVX - Vanguard Target Retirement 2045		4,936,016
	Vanguard	VTSEX - Vanguard Total Stock Market Index Admira		2,009,657
	Vanguard	VTTHX - Vanguard Target Retirement 2035		5,998,330
	Vanguard	VTTX - Vanguard Target Retirement 2060		1,414,192
	Vanguard	VTTVX - Vanguard Target Retirement 2025		2,472,690
	Vanguard	VTWAX - Vanguard Total World Stock Index Admiral		716,205
	Vanguard	VTWNX - Vanguard Target Retirement 2020		784,365
	Vanguard	VUSXX - Vanguard Treasury Money Market		3,765,451
	Participant Loans	4.25% - 9.50%		2,420,207